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Classes A and B

**PRIVATE UTILITY
ANNUAL REPORT
OF**

NAME	Wisconsin Gas Company
PRINCIPAL OFFICE	231 W. Michigan St. Milwaukee, Wisconsin 53290-0001
FOR THE YEAR ENDED	December 31, 2002

**ELECTRIC, WATER, OR GAS UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Section 196.07, Wis. Stats. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Section 196.66, Wis. Stats. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. The original copy filed with the Commission must be typed with a black ribbon on the original forms supplied by the Commission unless other forms have been preapproved.
3. Numeric items may contain digits (0-9), a decimal point, and a minus sign "-". Parentheses may also be used to indicate negative values.
4. The annual report should be complete in itself in all particulars. Reference to returns of former years or to other reports should not be made to take the place of required entries except as otherwise specifically authorized.
5. Where information called for herein is not given, state fully the reason for its omission. If the answer to any query is "none" or if any of the schedules are not applicable to the reporting utility, the word "none" should be filled in the space provided for answer or the words "not applicable" should be written across space on the schedules for amounts.
6. If more than one page is required to complete a schedule, type "1" after "Copy" on the top of the first page. Type consecutive numbers beginning with "2" after "Copy" on the following identical pages.
7. Do not modify account titles. If it is necessary or desirable, insert additional statements for the purpose of further explanation of schedules. Each insert sheet should bear the title of the schedule to which it pertains.
8. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data were used.
9. Where part or all of the report is prepared by other than utility personnel, a disclosure should be included in the notes to the income statement or the balance sheet, which describes the nature and extent of work performed.
10. The four digit ID number at the top of the page must be typed along with the year of the report and the copy number. Contact the Commission, if you don't know your ID number.

Wisconsin Gas Company

To The Reader:

The attached supplemental page included with this Wisconsin Gas Company PSCW annual report identifies the various income statement and balance sheet accounts related to purchase accounting entries resulting from Wisconsin Energy Corporation's acquisition of WICOR on April 26, 2000. The supplemental page further identifies the PSCW report pages that would change if the purchase accounting entries in these accounts were to be removed, and the amount of the debit or credit adjustment for such removal for the last two years. Reporting the purchase accounting entries in this manner maintains consistency between the unadjusted PSCW annual report pages and the company's accounting systems and records which will facilitate any future accounting or regulatory audits that need to reconcile to the company's actual data, yet provides the necessary detail to determine the on-going impact of the purchase accounting entries wherever there is a need to do so.

WGC

2001 Purchase Accounting Amounts 2000-2002 Purchase Accounting Amounts
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3/7/2003 15:47

Account Statement		Description	Account Title	2002 DR (CR)	2001 DR (CR)	2000 DR (CR)
Natural	43000	Timeline FERC				
786309	425	Goodwill Amortization	Other Income/Expense			
775800	425	MOB Write down	Other Amortization	\$ -	\$ 11,543,800	\$ 7,639,000
780750	430	Debt Pushdown Interest	Other Interest Expense	-	2,000,000	
721350	926	Amort Reg Liability	Employee Pensions & Benefits	-	(11,052,000)	11,052,000
721351	926			(11,317,992)	(11,318,191)	(7,544,000)
790102	409	Purchase Act Fed Tax Impact	Income Taxes - Federal	3,648,400	3,362,141	(1,130,804)
790202	409	Purchase Act State Tax Impact	Income Taxes - Other	894,100	823,997	(277,132)
790302	410	Purchase Act Fed Def Tax Impact	Income Taxes - Deferred-Federal	3,961,200	3,478,945	-
790402	410	Purchase Act State Def Tax Impact	Income Taxes - Deferred-Other	581,200	510,417	-
		Total		(2,233,092)	(650,891)	9,739,064
		Balance Sheet		\$ -	\$ 1,000,000	\$ 3,000,000
114100	114	MOB Fixed Asset Write Up	Utility Plant	(1,312,300)	(1,312,300)	-
17419	174		Misc/Current Accrued Assets (Vacation)			
18458	184		Misc Clearing Account (Vacation)	(705,509)	(705,509)	-
186149	186	Post-Retirement Medical	Misc Deferred Debts	60,129,000	60,129,000	60,129,000
186157	186	Prepaid Pension	Misc Deferred Debts	109,631,000	109,631,000	109,631,000
186858	186	Goodwill	Misc Deferred Debts	461,071,345	461,071,345	458,337,000
186859	186	Goodwill Accumulated Amort	Misc Deferred Debts	(19,182,800)	(19,182,800)	(7,639,000)
190151	190	Accum Def Inc Taxes - Federal	Accum Def Income Tax Current	(776,100)	-	-
190251	190	Accum Def Inc Taxes - State	Accum Def Income Tax Current	(113,900)	-	-
190751	190	Current Deferred Taxes - Federal	Accum Def Income Tax Current	2,096,080	2,096,080	1,613,625
190851	190	Current Deferred Taxes - State	Accum Def Income Tax Current	307,525	307,525	236,742
210001	211	Paid In Capital	Other Paid In Capital	(451,912,000)	(451,912,000)	(146,912,000)
215000	215	Minimum Pension Liability	Capital Stock Expense	(1,536,000)	(1,536,000)	(1,536,000)
216001	216	Retained Earnings	Retained Earnings	(2,233,092)	(650,891)	9,739,064
221025	221	Long Term Debt	Bonds	7,864,996	9,340,000	10,815,000
23200	232	Short Term Borrowing Needs	Accounts Payable to Assoc Co (234)	2,274,518	8,836,476	(16,419,532)
233000	233	Additional Debt	AP to Associated Co.	-	-	(305,000,000)
236303	236	FIT Liability	Taxes Accrued	(3,648,400)	(3,362,141)	5,496,023
236304	236	SIT Liability	Taxes Accrued	(894,100)	(823,997)	1,337,136
242108	242	Severance Benefits	Misc Current Liabilities	(1,857,208)	(1,857,208)	(3,874,812)
242501	242	Merger Accruals	Misc Current Liabilities	-	(670,000)	(700,000)
253052	253	WICOR Deferred Directors Liability	WICOR Deferred Directors Liability	(716,345)	(716,345)	-
253185	253	Supplemental Pension	Other Deferred Credits	(1,472,000)	(1,472,000)	(1,472,000)
253186	253	AP Deferred Comp	Other Deferred Credits	(206,880)	(491,701)	(757,656)
254340	254	Reg Liability - Pension	Reg Liability - Pension	(90,141,004)	(97,450,000)	(104,759,000)
254341	254	Reg Liability - OPEB Medical	Reg Liability - OPEB Medical	(49,439,004)	(53,448,000)	(57,457,000)
254342	254	Reg Liability - LTD	Reg Liability - LTD	(7,864,996)	(9,340,000)	(10,815,000)
282151	282	Def Inc Tax-Fed	Acc Def Inc Tax-Def-Purch Acct-Prop	(350,000)	(1,081,000)	(1,064,456)
282251	282	Deferred Income Taxes	Acc Def Inc Tax-ST-Purch Acct-Prop	(51,350)	(154,050)	(154,050)
283151	283	Deferred Taxes - Federal	Accum Def Income Tax	(9,434,646)	(5,473,446)	(1,512,046)
283251	283	Deferred Taxes - State	Accum Def Income Tax	(1,384,238)	(803,038)	(221,830)
283251	283	Deferred Income Taxes	Accum Def Income Tax	-	-	(221,830)
28326	n/a	Total		-	-	(0)

Entries all have an impact on Cash Flow Report pp 120-122

*Accounts are not specific to Purchase Accounting

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/03	December 31, 2002

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Production Properties Held for Future Use - Account 105.1	215	X	Nothing to Report
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Construction Overheads - Gas	217	X	
General Description of Construction Overhead Procedure	218		
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Non-Utility Property - Acct 121	221	X	
Prepayments	230a		
Extraordinary Property Losses - Acct 182.1	230b		
Unrecovered Plant & Regulatory Study Costs - Account 182.2	230c		Nothing to Report
Other Regulatory Assets - Acct 182.3	232		
Miscellaneous Deferred Debits - Acct 186	233		
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Capital Stock - Accts 201 & 204	250-251		
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Long-term Debt - Accts 221-224	256-257		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
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Accum. Deferred Inc. Taxes - Accel. Amort. Prop. - Acct 281	272-273	X	Nothing to Report
Accum. Deferred Inc. Taxes - Other Property - Acct 282	274-275		
Accum. Deferred Inc. Taxes - Other - Acct 283	276-277		
Other Regulatory Liabilities - Acct 254	278		
Research, Development, & Demonstration Activities - Acct 188	352-353	X	
Distribution of Salaries and Wages	354-355		

X = page not listed in FERC Form 2 Index

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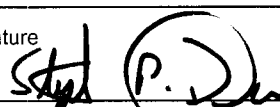
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Wisconsin Gas Company		02 Year of Report Dec. 31, <u>2002</u>	
03 Previous Name and Date of Change (If name changed during year) No previous filing available			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 231 West Michigan Street, Milwaukee, WI 53290-0001			
05 Name of Contact Person Steven J. Bain		06 Title of Contact Person Manager - External Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 231 West Michigan Street, Milwaukee, WI 53290-0001			
08 Telephone of Contact Person, Including Area Code 414-221-2977		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr) 03/28/2003	

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

11 Name Stephen P. Dickson	12 Title Controller
13 Signature 	14 Date Signed 03/28/2003

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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General Information

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Stephen P. Dickson
 Controller
 231 West Michigan Street
 Milwaukee, Wisconsin 53201-2046

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Wisconsin - March 27, 1852

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Natural Gas
 Wisconsin Gas Company is engaged in the purchase, distribution and sale of natural gas in Wisconsin.

Water
 Wisconsin Gas Company is engaged in the distribution and sale of water in Wisconsin.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ☒ Yes... Enter the date when such independent accountant was initially engaged: 06/26/2002
 (2) ☐ No

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
Control Over Respondent					
<p>1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.</p> <p>2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.</p> <p>3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.</p>					
Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)	
1	WICOR, Inc.	M	WI	100.00	
2					
3	Footnote:				
4	WICOR, Inc. is a wholly-owned subsidiary of				
5	Wisconsin Energy Corporation, a diversified				
6	holding company. Wisconsin Gas Company is an				
7	indirect wholly-owned subsidiary of				
8	Wisconsin Energy Corporation.				
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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002
OFFICERS			
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.</p> <p>3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.</p>			
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman of the Board and Chief Executive Officer	Richard A. Abdoo (1)	\$92,995
2	Vice Chairman of the Board	George E. Wardeberg (1) (2) (9)	0
3	President & Chief Operating Officer	Richard R. Grigg (1)	115,743
4	Chief Financial Officer and Executive Vice President	Paul Donovan (1) (3) (9)	0
5	Senior Vice President and General Counsel	Larry Salustro (1) (9)	0
6	Vice President - State Regulatory Affairs	Roman Draba (1) (4) (9)	0
7	Vice President - Customer Analysis and Planning	Robert E. Puissant (5) (9)	0
8	Vice President & Corporate Secretary	Kristine A. Rappe (1) (9)	0
9	Vice President - Electric and Gas Operations	James F. Schott (6)	180,828
10	Vice President - Hyman Resources	Arthur A. Zintek (9)	0
11	Controller	Stephen P. Dickson (1) (9)	0
12	Treasurer	Jeffrey P. West (1) (9)	0
13	Assistant Vice President - Legal Affairs	Sally R. Bentley (1) (7) (9)	0
14	Assistant Vice President - Human Resources	Joyce Feaster (1) (9)	0
15	Assistant Vice President - Tax	Ralph W. Kane (1) (9)	0
16	Assistant Vice President - Customer Services	Joan M. Shafer (1) (8) (9)	0
17	Assistant Corporate Secretary	Keith H. Ecke (1) (9)	0
18	Assistant Treasurer	Dennis J. Masticola (1) (9)	0
19	Assistant Treasurer	James A. Schubilske (1) (9)	0
20			0
21			0
22			0
23			0
24	(1) Officer received compensation from Wisconsin Energy and/or its other affiliated companies		
25	(2) George E. Wardeberg retired 04/30/2002		
26	(3) Paul Donovan appointed Executive Vice President 05/17/2002		
27	(4) Roman Draba appointed Vice President - State Regulatory Affairs 01/01/2002		
28	(5) Robert E. Puissant resigned 06/30/2002		
29	(6) James F. Schott resigned 08/13/2002		
31	(7) Sally R. Bentley appointed Assistant Vice President - Legal Affairs 05/01/2002		
31	(8) Joan M. Shafer appointed Assistant Vice President - Customer Services 03/01/2002		
32	(9) Officer received less than \$50,000 of compensation from WG		
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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 28, 2003	Year of Report December 31, 2002
DIRECTORS			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director (a)		Principal Business Address (b)	
Richard A. Abdoo** Chairman of the Board & CEO		231 W. Michigan Street, P.O. Box 2949 Milwaukee, WI 53201	
John F. Ahearne		Sigma Xi, The Scientific Research Society 99 Alexander Drive Research Triangle Park, NC 27709	
John F. Bergstrom*		Bergstrom Corporation 150 N. Green Bay Road, P.O. Box 777 Neenah, WI 54957-0777	
Barbara L. Bowles *		The Kenwood Group, Inc. 10 South LaSalle Street Suite 3610 Chicago, IL 60603	
Robert A. Cornog*		231 W. Michigan Street, P.O. Box 2046 Milwaukee, WI 53201	
Willie D. Davis		All Pro Broadcasting, Inc. 161 North LaBrea Avenue Inglewood, CA 90301	
Richard R. Grigg President & COO		231 W. Michigan Street, P.O. Box 2046 Milwaukee, WI 53201	
Frederick P. Stratton, Jr.*		777 E. Wisconsin Ave Suite 1400 Milwaukee, WI 53202	
George E. Wardeberg		231 W. Michigan Street, P.O. Box 2046 Milwaukee, WI 53201	

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002		
SECURITY HOLDERS AND VOTING POWERS					
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> </div> <div style="width: 48%;"> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p> </div> </div>					
1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: Stock books are not closed; record dates for dividends and other purposes are established by Board resolution.		2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: N/A By proxy:		3. Give the date and place of such meeting: N/A	
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 2002			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	OTHER (e)
4	TOTAL votes of all voting securities	1,125	1,125		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	1,125	1,125		
7	1. WICOR, Inc.				
8	231 W. Michigan Street				
9	Milwaukee, WI 53290-0001				
10					
11					
12					
13					
14	Note: WICOR, Inc., a holding company, owned all				
15	of the outstanding common stock of				
16	Wisconsin Gas Company on April 26, 2000,				
17	the effective date of the merger of WICOR, Inc. and				
18	Wisconsin Energy Corporation, a diversified holding				
19	company. WICOR, Inc. is a wholly owned subsidiary of				
20	Wisconsin Energy Corporation. Wisconsin Gas Company				
21	is an indirect subsidiary of Wisconsin Energy Corp.				
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25					
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Name of Respondent	This Report is:	Date of Report	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/2003	Dec 31, 2002
Important Changes During the Year			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
- Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
 8. State the estimated annual effect and nature of any important wage scale changes during the year.
 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
 11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. On June 20, 2002, Wisconsin Gas Company ("WGC") received authority to provide water utility service to the Village of Thiensville, Ozaukee County, under Public Service Commission of Wisconsin Docket No. 6650-CW-104.
2. None.
3. None.
4. None.
5. On February 28, 2002, WGC closed on the purchase of a nine mile gas pipeline lateral running from Whitwater, Wisconsin to Eagle, Wisconsin from Northern Natural Gas Company. The lateral, which is now part of WGC's utility distribution system, was purchased pursuant to authority granted to WGC under PSCW Docket No. 5-CG-101.

Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/28/2003	Dec 31, 2002
Important Changes During the Year			

On February 27, 2002, WG received authority from the PSCW under Docket No. 6650-CG-210 to buy from Northern Natural Gas Company 9 miles of natural gas pipeline facilities in Walworth and Waukesha Counties, Wisconsin between Eagle Gate Station and a new delivery point to be known as Bluff Creek.

On June 17, 2002, WG received authority from the PSCW under Docket No. 6650-CW-104 to construct 6,000 feet of main extension to provide water service from the border of the Village of Thiensville to the property line of the proposed Willowbrook elderly housing development.

On December 20, 2002, WG received authority from the PSCW under Docket No. 6650-CG-211 to construct 16.5 miles of high pressure natural line in Washington and Ozaukee Counties.

6. None.

7. None.

8. The only wage scale changes to occur during 2002 were increases required under collective bargaining agreements and merit increases for management personnel, neither of which constitutes an important wage scale change.

9. Material legal proceedings pending as of the end of 2002:

COLUMBIA PROPANE, INC.: Columbia Propane brought an action in Wood County Circuit Court relating to the environmental contamination of a parcel now owned by Columbia in Marshfield, Wisconsin. The parcel had been owned for a brief time in the early 1960's by WGC. The Wood County Circuit Court granted WGC summary judgment on all claims brought by Columbia; Columbia appealed this decision to the Wisconsin Court of Appeals, which reversed the ruling of the Wood County Circuit Court. WGC appealed the Court of Appeals decision to the Wisconsin Supreme Court, which has not yet ruled on WGC's appeal.

10. None.

11. None.

12. None.

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
Comparative Balance Sheet (Assets and Other Debits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	947,245,780	918,435,530	
3	Construction Work in Progress (107)	200-201	24,794,157	28,174,762	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	972,039,937	946,610,292	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		550,380,163	533,008,271	
6	Net Utility Plant (Total of line 4 less 5)		421,659,774	413,602,021	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		421,659,774	413,602,021	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owned to System Gas (117.4)	220	0	0	
16	OTHER PROPERTY AND INVESTMENTS				
17	Nonutility Property (121)		448,139	13,329,616	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		280,487	6,673,144	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	472	
24	Special Funds (125 thru 128)		10,717,014	10,109,502	
25	TOTAL Other Property and Investments (Total of lines 17-20, 22-24)		10,884,666	16,766,446	
26	CURRENT AND ACCRUED ASSETS				
27	Cash (131)		1,181,276	3,330,711	
28	Special Deposits (132-134)		13,075	13,075	
29	Working Funds (135)		3,025	46,200	
30	Temporary Cash Investments (136)	222-223	200,000	100,000	
31	Notes Receivable (141)		0	0	
32	Customer Accounts Receivable (142)		82,028,969	49,483,457	
33	Other Accounts Receivable (143)		21,367,650	12,589,268	
34	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		19,467,375	17,770,179	
35	Notes Receivable from Associated Companies (145)		0	0	
36	Accounts Receivable from Associated Companies (146)		0	72,587	
37	Fuel Stock (151)		51,976	80,255	
38	Fuel Stock Expenses Undistributed (152)		0	0	
39	Residuals (Elec) and Extracted Products (Gas) (153)		0	0	
40	Plant Materials and Operating Supplies (154)		4,751,022	5,611,524	
41	Merchandise (155)		27,877	149	
42	Other Materials and Supplies (156)		0	0	
43	Nuclear Materials Held for Sale (157)		0	0	

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Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
Statement of Income for the Year					
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.</p>					
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)	
1	UTILITY OPERATING INCOME				
2	Gas Operating Revenues (400)	300-301	530,011,177	618,453,406	
3	Operating Expenses				
4	Operation Expenses (401)	317-325	405,940,597	495,411,534	
5	Maintenance Expenses (402)	317-325	8,609,136	8,106,388	
6	Depreciation Expense (403)	336-338	37,875,224	37,446,576	
7	Amortization and Depletion of Utility Plant (404-405)	336-338	2,950	4,303,460	
8	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		4,500	4,500	
10	Amortization of Conversion Expenses (407.2)		0	0	
11	Regulatory Debits (407.3)		0	0	
12	(Less) Regulatory Credits (407.4)		0	0	
13	Taxes Other than Income Taxes (408.1)	262-263	9,729,840	8,745,670	
14	Income Taxes-Federal (409.1)	262-263	16,702,600	(12,627,840)	
15	Income Taxes-Other (409.1)	262-263	3,221,700	176,720	
16	Provision of Deferred Income Taxes (410.1)	234-235	11,492,033	36,643,784	
17	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	9,896,184	739,260	
18	Investment Tax Credit Adjustment-Net (411.4)		(426,015)	(430,020)	
19	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	
20	Losses from Disposition of Utility Plant (411.7)		0	0	
21	(Less) Gains from Disposition of Allowances (411.8)		0	0	
22	Losses from Disposition of Allowances (411.9)		0	0	
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)		483,256,381	577,041,512	
24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116, line 25)		46,754,796	41,411,894	

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
Statement of Income for the Year(continued)					
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)	
25	Net Utility Operating Income (Carried forward from page 114)		46,754,796	41,411,894	
26	OTHER INCOME AND DEDUCTIONS				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing and Contract Work (415)		0	0	
30	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		3,241	0	
31	Revenues from Nonutility Operations (417)		3,060,660	2,578,953	
32	(Less) Expenses of Nonutility Operations (417.1)		4,216,995	3,624,375	
33	Nonoperating Rental Income		207,258	1,036,200	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	
35	Interest and Dividend Income (419)		77,381	44,793	
36	Allowance for Other Funds Used During Construction (419.1)		857,969	202,600	
37	Miscellaneous Nonoperating Income (421)		416,634	305,626	
38	Gain on Disposition of Property (421.1)		161,270	0	
39	TOTAL Other Income (Total of lines 29 thru 38)		560,936	543,797	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		2,578,819	0	
42	Miscellaneous Amortization (425)		0	13,543,800	
43	Miscellaneous Income Deductions (426.1 thru 426.5)	340	596,924	112,914	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)	340	3,175,743	13,656,714	
45	Taxes Applicable to Other Income and Deductions				
46	Taxes Other than Income Taxes (408.2)	262-263	18,857	0	
47	Income Taxes-Federal (409.2)	262-263	(1,077,200)	(522,800)	
48	Income Taxes-Other (409.2)	262-263	(264,000)	(128,100)	
49	Provision for Deferred Income Taxes (410.2)	234-235	0	0	
50	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	
51	Investment Tax Credit Adjustments-Net (411.5)		0	0	
52	(Less) Investment Tax Credits (420)		0	0	
53	TOTAL Taxes on Other Income and Deductions (Total of lines 46-52)		(1,322,343)	(650,900)	
54	Net Other Income and Deductions (Total of lines 39, 44, 53)		(1,292,464)	(12,462,017)	
55	INTEREST CHARGES				
56	Interest on Long-Term Debt (427)		9,863,750	9,863,750	
57	Amortization of Debt Disc. and Expense (428)	258-259	214,973	214,973	
58	Amortization of Loss on Recquired Debt (428.1)		0	0	
59	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	
60	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)		0	0	
61	Interest on Debt to Associated Companies (430)	340	0	(11,052,000)	
62	Other Interest Expense (431)	340	2,722,221	5,532,726	
63	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		554,558	130,953	
64	Net Interest Charges (Total of lines 56 thru 63)		12,246,386	4,428,496	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		33,215,946	24,521,381	
66	EXTRAORDINARY ITEMS				
67	Extraordinary Income (434)		0	0	
68	(Less) Extraordinary Deductions (435)		0	0	
69	Net Extraordinary Items (Total of line 67 less line 68)		0	0	
70	Income Taxes-Federal and Other (409.3)	262-263	0	0	
71	Extraordinary Items after Taxes (Total of line 69 less line 70)		0	0	
72	Net Income (Total of lines 65 and 71)		33,215,946	24,521,381	

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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Statement of Retained Earnings for the Year

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Year		113,787,882	89,266,501
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		33,215,946	24,521,381
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)			
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		147,003,828	113,787,882
	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
17	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account		(369,275)	(369,275)
18	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines		(369,275)	(369,275)
19	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1		146,634,553	113,418,607
	UNAPPROPRIATED UNDISTIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
20	Balance-Beginning of Year (Debit or Credit)			
21	Equity in Earnings for Year (Credit) (Account 418.1)			
22	(Less) Dividends Received (Debit)			
23	Other Changes (Explain)			
24	Balance-End of Year			

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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Statement of Cash Flows

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.
4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 72(c) on page 116)	33,215,946	24,521,381
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	37,878,174	37,446,576
5	Amortization of (Specify) (footnote details)	1,904,219	19,475,271
6	Deferred Income Taxes (Net)	2,293,949	35,904,524
7	Investment Tax Credit Adjustments (Net)	(426,015)	(430,020)
8	Net (Increase) Decrease in Receivables	(54,624,441)	95,021,391
9	Net (Increase) Decrease in Inventory	5,215,753	(9,701,154)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	33,825,019	(106,893,944)
12	Net (Increase) Decrease in Other Regulatory Assets	(21,642,685)	(1,988,050)
13	Net Increase (Decrease) in Other Regulatory Liabilities	(16,894,848)	(10,186,161)
14	(Less) Allowance for Other Funds Used During Construction	857,969	202,600
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	6,189,687	(27,701,651)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	26,076,789	55,265,563
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(53,235,764)	(55,967,857)
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		(1,001,974)
26	(Less) Allowance for Other Funds Used During Construction	554,558	130,953
27	Other (footnote details): Additions to water utility plant		(2,920,555)
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(53,790,322)	(60,021,339)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)	12,756,514	
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
Statement of Cash Flows (continued)				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
40	Loans Made or Purchased			
41	Collections on Loans			
42				
43	Net (Increase) Decrease in Receivables			
44	Net (Increase) Decrease in Inventory			
45	Net (Increase) Decrease in Allowances Held for Speculation			
46	Net Increase (Decrease) in Payables and Accrued Expenses			
47	Other (footnote details):	(624,488)	3,708,996	
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47)	(41,658,296)	(56,312,343)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)			
54	Preferred Stock			
55	Common Stock			
56	Other (footnote details):			
57	Net Increase in Short-term Debt (c)	13,488,897		
58	Other (footnote details): Tax benefits re: ISO's		(81,490)	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	13,488,897	(81,490)	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other (footnote details):			
66	Net Decrease in Short-Term Debt (c)		(1,407,152)	
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock			
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	13,488,897	(1,488,642)	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of line 18, 49 and 71)	(2,092,610)	(2,535,422)	
75				
76	Cash and Cash Equivalents at Beginning of Year	3,476,911	6,012,333	
77				
78	Cash and Cash Equivalents at End of Year	1,384,301	3,476,911	

Name of Respondent Wisconsin Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec 31, 2002
Notes to Financial Statements			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
4. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
9. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

See attached Notes to the Financial Statements that follow.

Cash and Cash Equivalents - End of Year:

Cash (131)	\$1,181,276
Working Funds (135)	3,025
Temp cash investments (136)	<u>200,000</u>
	\$1,384,301

Cash Paid for:

Interest	\$11,432,941
Income taxes	13,432,571

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/28/2003	Dec 31, 2002
Notes to Financial Statements			

WISCONSIN GAS COMPANY

2002 10-K FINANCIAL STATEMENT NOTES, MODIFIED FOR REQUIREMENTS OF THE PSCW

NOTES TO FINANCIAL STATEMENTS

A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General: Wisconsin Gas Company ("Wisconsin Gas" or the "Company"), the oldest and largest natural gas distribution utility in Wisconsin, is a public utility engaged in the distribution of natural gas throughout Wisconsin. Most of the Company's revenues are derived from gas delivered in southeastern Wisconsin. In addition, the Company operates a water utility.

On April 26, 2000, Wisconsin Energy Corporation ("Wisconsin Energy") acquired WICOR, Inc. in a business combination that was accounted for as a purchase. WICOR was a diversified utility holding company with utility and non-utility energy subsidiaries as well as pump manufacturing subsidiaries. Following the merger, WICOR and its subsidiaries, including Wisconsin Gas, became subsidiaries of Wisconsin Energy. As explained in Note C, Wisconsin Energy's purchase price for Wisconsin Gas was pushed down to the Company's financial statements. Wisconsin Energy has integrated the gas operations of Wisconsin Electric Power Company ("Wisconsin Electric"), its electric, gas and steam utility subsidiary, and Wisconsin Gas as well as many corporate support areas. On November 1, 2000, Wisconsin Electric and Wisconsin Gas filed an application with the Public Service Commission of Wisconsin ("PSCW") for authority to transfer Wisconsin Electric's gas utility assets together with certain identified liabilities associated with such assets. On December 4, 2001, Wisconsin Electric and Wisconsin Gas entered into a stipulation with the PSCW in which a Consent Order was issued by the PSCW providing for the withdrawal of the joint application. For further information on the stipulation, see Note C. Wisconsin Energy continues to operate the gas business of Wisconsin Electric and Wisconsin Gas under the trade name "We Energies" as one operation to achieve operating efficiencies and improved reliability.

Reclassifications: Certain prior year financial statement amounts have been reclassified to conform to their current year presentation. These reclassifications had no effect on net income.

Gas Distribution Revenues and Purchased Gas Costs: Utility revenues are recognized on the accrual basis and include estimated amounts for service rendered but not billed.

Wisconsin Gas' rate schedules contain provisions which permit, subject to the sharing mechanism discussed below, the recovery of actual purchased gas costs incurred. The difference between actual gas costs incurred (adjusted for the sharing mechanism) and costs recovered through rates is deferred as a current asset or liability. The deferred balance is returned to or recovered from customers at intervals throughout the year and any residual balance at the annual October 31 reconciliation date is subsequently refunded to or recovered from customers.

The PSCW approved a performance-based gas cost recovery mechanism ("GCRM") which was in effect for three years beginning November 1, 1997 and expiring October 31, 2000. With the post-2000 replacement GCRM under review, the PSCW subsequently authorized an extension of the then existing GCRM commencing November 1, 2000, through March 31, 2001. Under the initial GCRM, various portions (e.g. commodity costs) of the Company's total cost of gas were measured against pre-determined benchmarks. If at the end of each GCRM year the benchmark related cost savings/overruns exceeded 1.5% of the total cost of gas, the Company would share 50/50 in the savings/overruns. Sharing of savings/overruns was limited to up to 2.5% of the total cost of gas. As such, the GCRM provides an opportunity for Wisconsin Gas' earnings to increase or decrease on a limited basis as the result of gas supply activities. The replacement GCRM which was effective April 1, 2001 included various cost benchmark modifications and the broadening of the sharing mechanism such that sharing of savings/overruns commence at 1.0% and conclude at 6.0% of the total cost of gas. Wisconsin Gas' retail gas rates include monthly adjustments which permit the recovery or refund of actual purchased gas costs. Consistent with the purchased gas adjustment rate schedule, sales of excess gas supplies or pipeline capacity to third parties is reported as a reduction in cost of gas sold.

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Property and Depreciation: Gas distribution property, plant and equipment is recorded at original cost. Cost includes material, labor, overhead and allowance for funds used during construction. Additions to and significant replacements of property are charged to property, plant and equipment at cost; minor items are charged to maintenance expense. The cost of depreciable utility property, together with removal cost less salvage value, is charged to accumulated depreciation when property is retired.

Capitalized software costs are included in the caption "Property, Plant and Equipment" on the Balance Sheet. As of December 31, 2002 and 2001, capitalized software costs totaled \$2.6 million and \$3.0 million, respectively. The estimated useful lives are 2 to 5 years for software.

Utility depreciation rates are certified by the state regulatory commission and include estimates for salvage value and removal costs. Depreciation as a percent of average depreciable utility plant was 4.2% in 2002 and 4.5% in 2001.

Allowance For Funds Used During Construction: Allowance for funds used during construction ("AFUDC") is included in utility plant accounts and represents the cost of borrowed funds used during plant construction and a return on stockholders' capital used for construction purposes. In the Income Statements, the cost of borrowed funds (AFUDC-debt) is an offset to interest expense and the return on stockholders' capital (AFUDC-equity) is an item of other income.

As approved by the PSCW in September 2001, Wisconsin Gas began to accrue AFUDC on a significant gas pipeline lateral project at a rate of 10.32%. Wisconsin Gas has not accrued AFUDC on any other construction work in progress.

Materials, Supplies and Inventories: Inventory at December 31 consists of:

Materials, Supplies and Inventories	<u>2002</u>	<u>2001</u>
	(Millions of Dollars)	
Natural Gas in Storage	\$59.3	\$63.4
Materials and Supplies	<u>5.1</u>	<u>6.2</u>
Total	<u>\$64.4</u>	<u>\$69.6</u>

Substantially all materials and supplies and natural gas in storage inventories are priced using the weighted-average method of accounting.

Goodwill and Long-Lived Assets: Goodwill represents the excess of acquisition costs over the fair value of the net assets of acquired businesses and has been amortized through 2001 on a straight-line basis over its estimated life, which was generally 40 years. Effective January 1, 2002, the Company adopted Statement of Financial Accounting Standards No. 142, Goodwill and Other Intangible Assets ("SFAS 142") which eliminated the annual amortization of goodwill. For further information, see Note B.

Regulatory Accounting: Wisconsin Gas accounts for its regulated operations in accordance with Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation. This statement sets forth the application of generally accepted accounting principles to those companies whose rates are determined by an independent third-party regulator. The economic effects of regulation can result in regulated companies recording costs that have been or are expected to be allowed in the ratemaking process in a period different from the period in which the costs would be charged to expense by an unregulated enterprise. When this occurs, costs are deferred as assets in the balance sheet (regulatory assets) and recorded as expenses in the periods when those same amounts are reflected in rates. Additionally, regulators can impose liabilities upon a regulated company for amounts previously collected from customers and for amounts that are expected to be refunded to customers (regulatory liabilities). As of December 31, 2002, the Company had approximately \$3.0 million of regulatory assets that were not earning a return. All regulatory assets have been deferred pursuant to specific rate orders, or by a generic order issued by the Company's primary regulator. Regulatory assets are expected to be recovered in rates over a period of no longer than 20 years.

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Deferred regulatory assets and liabilities at December 31 consist of:

<u>Regulatory Assets and Liabilities</u>	<u>2002</u>	<u>2001</u>
	(Millions of Dollars)	
Regulatory Assets		
Unrecognized pension costs (See Note J)	\$18.0	\$ -
Postretirement benefit costs (See Note J)	25.6	28.4
Bad debt costs	7.0	(0.7)
Environmental costs (See Note L)	2.9	2.7
Deferred income tax related (See Note D)	0.9	1.2
Other, net	<u>3.4</u>	<u>4.6</u>
Total Regulatory Assets	<u>\$57.8</u>	<u>\$36.2</u>
Regulatory Liabilities		
Deferred pension income - merger related	\$90.1	\$97.5
Deferred post-retirement medical income - - merger related (See Note C)	49.4	53.4
Deferred income tax related (See Note D)	10.5	12.6
Long-term debt adjustment - merger related (See Note C)	7.9	9.3
Other, net	<u>11.5</u>	<u>13.5</u>
Total Regulatory Liabilities	<u>\$169.4</u>	<u>\$186.3</u>

As of December 31, 2002, the Company recorded a minimum pension liability of \$0.9 million to reflect the funded status of its pension plans. The Company has concluded that \$18.0 million of the unrecognized pension costs which arose from recording the minimum pension liability under SFAS 87 qualifies as a regulatory asset.

In connection with the WICOR acquisition, the Company recorded the funded status of Wisconsin Gas pension and postretirement medical plans at fair value. Due to the expected regulatory treatment of these items, a regulatory liability (Deferred pension income) was also recorded and is being amortized over the average remaining service life of 15 years ending 2015.

Wisconsin Gas is precluded from discontinuing service to residential customers within its service area during the heating season. Prior to October 2002, any differences between doubtful account provisions based on actual experience and provisions allowed for ratemaking purposes by the PSCW were deferred and recovered in future rates. As of September 30, 2002, Wisconsin Gas had a regulatory asset of \$6.9 million related to deferred bad debt expense. Effective October 1, 2002, the PSCW ordered Wisconsin Gas to end escrow accounting on a prospective basis. Such order is expected to increase volatility in bad debt expense. The regulatory asset of \$6.9 million will be considered for recovery in Wisconsin Gas' next rate case.

Derivative Financial Instruments: The Company has derivative physical and financial instruments as defined by Statement of Financial Accounting Standards No. 133, Accounting for Derivative Instruments and Hedging Activities ("SFAS 133"), however use of financial instruments is limited and is immaterial during the years ended December 31, 2002 and 2001. For further information, see Note H.

Statement of Cash Flows: Cash and cash equivalents include marketable debt securities acquired three months or less from maturity.

Restrictions: Various financing arrangements and regulatory requirements impose certain restrictions on the ability of Wisconsin Gas to transfer funds to WICOR or Wisconsin Energy in the form of cash dividends, loans or advances. Under Wisconsin law, Wisconsin Gas is prohibited from loaning funds, either directly or indirectly, to WICOR or Wisconsin Energy.

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Income Taxes: Wisconsin Gas is a wholly-owned subsidiary of WICOR and elected to be included in WICOR's consolidated Federal income tax return through April 2000. After the merger with Wisconsin Energy, the income and expense of the Company is included in the consolidated Federal income tax return of Wisconsin Energy.

Wisconsin Energy and WICOR allocate Federal current tax expense or credits to Wisconsin Gas based on its respective separate tax computation.

Investment tax credits related to regulated utility assets are recorded as a deferred credit on the balance sheet and amortized to income over the applicable service lives of related properties in accordance with regulatory treatment.

Non-Regulated Activities: Revenues and expenses associated with Wisconsin Gas' nonregulated equipment leasing and other activities of Wisconsin Gas are recorded in Other (Income) Deductions, net. During the second quarter of 2002, Wisconsin Gas completed the sale of Leasing Services.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B -- RECENT ACCOUNTING PRONOUNCEMENTS

Business Combinations and Goodwill: The Company adopted Statement of Financial Accounting Standards ("SFAS") No. 142, Goodwill and Other Intangible Assets, effective January 1, 2002. Under SFAS 142, goodwill and other intangibles with indefinite lives are no longer subject to amortization. However, goodwill along with other intangibles are subject to new fair value-based rules for measuring impairment, and resulting write-downs, if any, are to be reflected as a change in accounting principle upon adoption and in operating expense in subsequent periods.

The Company assessed its fair value by considering future discounted cash flows. This analysis was supplemented with a review of fair value based on public company trading multiples and merger and acquisition transaction multiples for similar companies. This evaluation utilized the information available in the circumstances, including reasonable and supportable assumptions and projections. The Company has determined that there was no impairment to the recorded goodwill balance at the date of adoption of SFAS 142. The Company has elected to perform its annual impairment test as of August 31. There was no impairment to the recorded goodwill balance as of the annual 2002 impairment test date.

The adoption of SFAS 142 by Wisconsin Gas and elimination of goodwill and indefinite-lived intangible asset amortization on January 1, 2002 resulted in an increase in net income of \$11.5 million for 2002 compared to 2001.

The following table presents pro forma net income as if SFAS 142 had been adopted at the beginning of fiscal 2001.

	<u>2002</u>	<u>2001</u>
Net Income (Millions of Dollars)		
Reported Net Income	\$33.2	\$10.9
Pro forma Net Income	\$33.2	\$22.4

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Asset Retirement Obligations: In June 2001, the Financial Accounting Standards Board issued SFAS 143, Accounting for Asset Retirement Obligations. SFAS 143, which is effective January 1, 2003, requires entities to record the fair value of a legal liability for an asset retirement obligation in the period in which it is incurred. When a new liability is recorded beginning in 2003, the entity will capitalize the costs of the liability by increasing the carrying amount of the related long-lived asset. The liability is accreted to its present value each period, and the capitalized cost is depreciated over the useful life of the related asset. Upon settlement of the liability, an entity settles the obligation for its recorded amount or incurs a gain or loss upon settlement. The Company adopted SFAS 143 effective January 1, 2003.

The Company has completed a detailed assessment of the specific applicability and implications of SFAS 143. The Company does not have any asset retirement obligations as of January 1, 2003.

The regulated operations of the Company collect removal costs in rates for certain assets that do not have associated legal asset retirement obligations. As of December 31, 2002, the Company estimates that it has approximately \$162 million of such regulatory liabilities recorded in Accumulated Depreciation.

C -- MERGERS AND DIVESTITURES

During the second quarter of 2002, Wisconsin Gas completed asset sales with net proceeds of \$12.0 million. These sales included the Company's former main office building in Milwaukee and the sale of Leasing Services, an unregulated division of Wisconsin Gas.

Termination of Proposed Combination of Wisconsin Electric and Wisconsin Gas Utility Operations

On November 1, 2000, Wisconsin Gas and Wisconsin Electric filed a joint application with the PSCW for authority to transfer the physical gas utility assets of Wisconsin Electric together with certain liabilities associated with such assets to Wisconsin Gas in return for stock in Wisconsin Gas. In anticipation of this combination, and to balance the capital structure of Wisconsin Gas subsequent to the purchase accounting entries described above, WICOR entered into a series of transactions to balance its capital structure. These transactions included dividends from Wisconsin Gas to WICOR in the form of notes payable. As of December 31, 2000, the notes payable totaled \$305 million. During 2001 and 2000, the Company recorded interest expense totaling \$11.5 million and \$11.0 million, respectively, related to the notes. On December 4, 2001, Wisconsin Gas and Wisconsin Electric entered into a stipulation agreement with the PSCW in which a consent order was issued by the PSCW whereby Wisconsin Gas and Wisconsin Electric withdrew their application to combine the gas operations of Wisconsin Electric under Wisconsin Gas in the manner described above. Under the stipulation agreement, Wisconsin Gas and WICOR agreed to reverse the 2000 dividend transactions and reverse interest expense on the intercompany notes. Under generally accepted accounting principles, WICOR's cancellation of the \$305 million notes in December 2001 was recorded as a capital contribution and the repayment of interest (net of taxes) was recorded as an adjustment to retained earnings.

Merger with Wisconsin Energy Corporation

WICOR, Inc.: On April 26, 2000 (the "Merger Date"), Wisconsin Energy acquired all of the outstanding common stock of WICOR, Inc., a diversified utility holding company. The purchase price included the payment of \$1.2 billion of cash and the assumption of stock options and restricted shares and existing WICOR debt. The acquisition was accounted for as a purchase under Accounting Principles Board Opinion No. 16, Business Combinations ("APB 16"), and accordingly, the operating results of Wisconsin Gas for the periods ended before April 27, 2000, were prepared using Wisconsin Gas' historical basis of accounting and are designated as "Predecessor." As a result of the merger, the financial statements of Wisconsin Gas were adjusted on April 27, 2000 to reflect certain assets and liabilities at fair-market value. The following summarizes significant fair-market value adjustments recorded on the Merger Date:

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Merger Adjustments
(Millions of Dollars)

Prepaid pension	\$109.6
Prepaid post-retirement medical	\$60.1
Long-term debt	\$11.8

Because Wisconsin Gas is a rate-regulated natural gas utility, expenses associated with the merger adjustments continue to be governed by the Company's historical basis of accounting. Therefore, the above adjustments were offset by regulatory liabilities for an identical amount (see Regulatory Assets and Liabilities in Note A). The excess of the consideration paid by Wisconsin Energy over the estimated fair value of the assets and liabilities of Wisconsin Gas at the Merger Date was \$458.3 million and is reflected as goodwill in Wisconsin Gas' balance sheet.

The comparability of the operating results during 2001 for the Predecessor and the periods encompassing push down accounting are affected by the purchase accounting adjustments, primarily the amortization of goodwill over a period of forty years. The Company adopted SFAS 142, Goodwill and Other Intangible Assets, effective January 1, 2002. Under SFAS 142, goodwill and other intangibles with indefinite lives are no longer subject to amortization. See Note B for further information on the adoption of SFAS 142.

D -- INCOME TAXES

The Company follows the liability method in accounting for income taxes as prescribed by Statement of Financial Accounting Standards No. 109, Accounting for Income Taxes ("SFAS 109"). SFAS 109 requires the recording of deferred assets and liabilities to recognize the expected future tax consequences of events that have been reflected in the Company's financial statements or tax returns and the adjustment of deferred tax balances to reflect tax rate changes. Tax credits associated with regulated operations are deferred and amortized over the life of the assets.

The following table is a summary of income tax expense for each of the years ended December 31:

<u>Income Tax Expense</u>	<u>2002</u>	<u>2001</u>
	(Millions of Dollars)	
Current tax expense	\$18.6	(\$22.1)
Deferred income taxes, net	1.6	35.9
Investment tax credit, net	<u>(0.4)</u>	<u>(0.4)</u>
Total Income Tax Expense	<u>\$19.8</u>	<u>\$13.4</u>

The provision for income taxes for each of the years ended December 31 differs from the amount of income tax determined by applying the applicable U.S. statutory federal income tax rate to income before income taxes and preferred dividend as a result of the following:

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Income Tax Expense	2002		2001	
	Amount	Effective Tax Rate	Amount	Effective Tax Rate
(Millions of Dollars)				
Expected tax at statutory federal tax rates	\$18.5	35.0%	\$8.5	35.0%
State income taxes net of federal tax benefit	3.0	5.7%	2.0	8.2%
Investment tax credit restored	(0.4)	(0.8%)	(0.4)	(1.6%)
Amortization of goodwill	-	-	4.0	16.5%
Other, net	(1.3)	(2.5%)	(0.7)	(3.0%)
Total Income Tax Expense	<u>\$19.8</u>	<u>37.4%</u>	<u>\$13.4</u>	<u>55.1%</u>

The components of SFAS 109 deferred income taxes classified as net current assets and net long-term liabilities at December 31 are as follows:

Deferred Income Taxes	Current Assets (Liabilities)		Long-Term Liabilities (Assets)	
	2002	2001	2002	2001
(Millions of Dollars)				
Property-related	\$ -	\$ -	\$29.0	\$28.6
Pension benefits	-	-	32.4	26.6
Recoverable gas costs	1.4	0.1	-	-
Uncollectible account expense	7.5	1.9	-	-
Inventory	3.2	3.2	-	-
Employee benefits and compensation	3.6	3.9	(3.5)	(3.0)
Other	0.4	(0.4)	7.6	6.5
Total Deferred Income Taxes	<u>\$16.1</u>	<u>\$8.7</u>	<u>\$65.5</u>	<u>\$58.7</u>

Wisconsin Gas has also recorded deferred regulatory assets and liabilities representing the future expected impact of deferred taxes on utility revenues (see Note A).

E -- COMMON EQUITY

Due to the merger of Wisconsin Energy and WICOR on April 26, 2000, the Company began a new basis of accounting which resulted in the elimination of retained earnings of the Predecessor. In addition, the push-down of merger-related adjustments (see Note C) resulted in a corresponding increase in paid-in capital of the Company. Because the Company's earnings for the period after the Merger Date were not sufficient to cover dividends declared by WICOR, the reduction in common equity necessary to record these dividends after the Merger Date was recorded as a reduction to paid-in capital. The dividends declared by the Company in 2000 consisted of \$21 million in cash dividends (of which \$6.5 million were distributed by the Predecessor out of retained earnings), and \$305 million of special dividends, which were funded by the Wisconsin Gas demand notes to WICOR.

On December 4, 2001, Wisconsin Gas and Wisconsin Electric entered into a stipulation with the PSCW in which a Consent Order was issued by the PSCW providing for the termination of the PSCW investigation and the separate related proceeding (Summary Order to Cease and Desist) involving the \$305 million of loans from WICOR to Wisconsin Gas in 2000. Pursuant to the Consent Order, Wisconsin Gas and WICOR reversed the \$305 million of intercompany notes, related interest and related dividend transactions. For more information about the Consent Order see Note C.

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F -- LONG-TERM DEBT

Debentures and Notes: At December 31, 2002, the maturities and sinking fund requirements through 2007 and thereafter for the aggregate amount of long-term debt outstanding were:

(Millions of Dollars)

2003	\$ -
2004	-
2005	65.0
2006	-
2007	-
Thereafter	95.0
Total	<u>\$160.0</u>

Long-term debt premium or discount and expense of issuance are amortized over the lives of the debt issues and included as interest expense.

G -- SHORT-TERM DEBT

Short-term notes payable balances and their corresponding weighted-average interest rates at December 31 consist of:

<u>Short-Term Debt</u>	<u>Balance</u>	<u>2002</u>	<u>Balance</u>	<u>2001</u>
		<u>Interest Rate</u> (Millions of Dollars)		<u>Interest Rate</u>
Commercial paper	\$142.2	1.37%	\$128.7	1.98%

On December 31, 2002, Wisconsin Gas had approximately \$185 million of available unused lines of bank back-up credit facilities.

Wisconsin Gas has entered into a bank back-up credit agreement to maintain short-term credit liquidity which, among other terms, require the Company to maintain a minimum total funded debt to capitalization ratio of less than 65%.

H -- DERIVATIVE INSTRUMENTS

The Company follows SFAS 133, which requires that every derivative instrument be recorded on the balance sheet as an asset or liability measured at its fair value and that changes in the derivative's fair value be recognized currently in earnings unless specific hedge accounting criteria are met.

Wisconsin Gas has a limited number of financial commodity contracts that are defined as derivatives under SFAS 133 and that qualify for cash flow hedge accounting. These cash flow hedging instruments are comprised of gas futures and basis swap contracts utilized to manage the cost of gas. The adoption of SFAS 133 on January 1, 2001 required the fair market values of these derivative instruments to be recorded as assets and liabilities on the balance sheet and as a cumulative effect of a change in accounting principle in Accumulated Other Comprehensive Income. The impact of this transition as of January 1, 2001 was a \$3.0 million increase in Accumulated Other Comprehensive Income which was reclassified into earnings during 2001.

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Changes in the fair market values of these cash flow hedging instruments, to the extent that the hedges are effective at mitigating the underlying commodity risk, will be recorded in Accumulated Other Comprehensive Income. At the date the underlying transaction occurs, the amounts in Accumulated Other Comprehensive Income will be reported in earnings. The ineffective portion of the derivative's change in fair value will be recorded as a regulatory asset or liability immediately as these transactions are part of the purchased gas adjustment.

For the years ended December 31, 2002 and 2001, the amount of hedge ineffectiveness was immaterial. Wisconsin Gas did not exclude any components of derivative gains or losses from the assessment of hedge effectiveness. The maximum length of time over which Wisconsin Gas is hedging its exposure to the variability in future cash flows of forecasted transactions as of December 31, 2002, was two months, and as of December 31, 2001, was three months. Wisconsin Gas estimates that losses of \$0.9 million will be reclassified from Accumulated Other Comprehensive Income into earnings during the first quarter of 2003 as the hedged transactions affect earnings.

I -- FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amount and estimated fair value of certain of Wisconsin Gas' recorded financial instruments at December 31 are as follows:

<u>Financial Instruments</u>	<u>2002</u>		<u>2001</u>	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
(Millions of Dollars)				
Long-term debt including current portion	\$151.0	\$168.7	\$149.3	\$160.4

The carrying value of cash and cash equivalents, net accounts receivable, accounts payable and short-term borrowings approximates fair value due to the short term nature of these instruments. The fair value of Wisconsin Gas' long-term debt is estimated based upon quoted market value for the same or similar issues or upon the quoted market prices of U.S. Treasury issues having a similar term to maturity, adjusted for the issuing company's bond rating and the present value of future cash flows. The fair values of gas commodity instruments are equal to their carrying values as of December 31, 2002.

J -- BENEFITS

Pensions and Other Postretirement Benefits: The Company and Wisconsin Energy provide defined benefit pension and other postretirement benefit plans to employees. Pension plan assets, the majority of which are equity securities, are held by pension trusts. Other pension plan assets include corporate and government bonds and real estate. In the opinion of the Company, current pension trust assets and amounts which are expected to be paid to the trusts in the future will be adequate to meet pension payment obligations to current and future retirees.

Wisconsin Gas recorded the net pension and postretirement assets and obligations at fair value at the date of the WICOR, Inc. acquisition. Wisconsin Gas has recorded a regulatory liability for the difference between the amounts recorded at the acquisition date and the prior carrying amounts to reflect the anticipated rate treatment of these amounts. The regulatory liability will be amortized and will reduce pension and postretirement expense over a 15 year period.

In 2002, two of the defined benefit plans sponsored by Wisconsin Gas were merged into the Wisconsin Energy Plan. The Wisconsin Energy Plan provides pension benefits to employees of Wisconsin Energy, the Company and other subsidiaries of Wisconsin Energy.

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Wisconsin Energy allocates the service cost component of pension costs to participating companies based on labor dollars. The assets, obligations and the components of SFAS 87 pension costs other than service cost (including the minimum pension liability) are allocated by the Company's actuary to each of the participating companies as if each participating company had its own plan. The disclosures below are based on an allocation of the amounts for the Wisconsin Energy Plan to the Company.

The status of these plans, including a reconciliation of qualified and unqualified benefit obligations, a reconciliation of plan assets and the funded status of the plans follows.

Status of Benefit Plans	Pension Benefits		Other Postretirement Benefits	
	2002	2001	2002	2001
	(Millions of Dollars)			
Change in Benefit Obligation				
Benefit Obligation at January 1	\$130.5	\$137.1	\$53.7	\$51.1
Service cost	2.9	3.1	0.4	0.4
Interest cost	9.1	9.8	4.3	3.8
Plan amendments	(1.3)	(0.1)	2.3	-
Actuarial loss	4.2	(1.5)	10.1	2.6
Benefits paid	(5.7)	(17.9)	(4.2)	(4.2)
Benefit Obligation at December 31	\$139.7	\$130.5	\$66.6	\$53.7
Change in Plan Assets				
Fair Value at January 1	\$214.9	\$247.2	\$66.5	\$69.0
Actual return (loss) on plan assets	(26.6)	(14.9)	(6.0)	(0.6)
Employer contributions	0.6	0.5	2.9	2.3
Benefits paid	(5.7)	(17.9)	(4.2)	(4.2)
Fair Value at December 31	\$183.2	\$214.9	\$59.2	\$66.5
Funded Status of Plans				
Funded status at December 31	\$43.5	\$84.4	(\$7.4)	\$12.8
Unrecognized				
Net actuarial loss (gain)	142.1	88.0	37.5	16.6
Prior service cost	(1.1)	-	2.1	-
Unamortized Net Transition Obligation	-	-	25.6	28.4
Net Asset (Accrued Benefit Cost)	\$184.5	\$172.4	\$57.8	\$57.8
Amounts recognized in the Balance Sheet consist of:				
Prepaid benefit cost	\$174.1	\$178.7	\$32.2	\$30.4
Accrued benefit cost	(5.8)	(6.0)	-	(1.0)
Additional minimum liability	(1.8)	(0.3)	-	-
Regulatory asset (See Note A)	18.0	-	25.6	28.4
Net amount recognized at end of year	\$184.5	\$172.4	\$57.8	\$57.8

Name of Respondent	This Report is:	Date of Report	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/2003	Dec 31, 2002
Notes to Financial Statements			

The components of net periodic pension and other postretirement benefit costs as well as the weighted-average assumptions used in accounting for the plans include the following:

Pension Benefits

<u>Benefit Plan Cost Components</u>	<u>2002</u>	<u>2001</u> (Millions of Dollars)
Net Periodic Benefit Cost		
Service cost	\$2.9	\$3.1
Interest cost	9.1	9.8
Expected return on plan assets	(23.4)	(23.9)
Amortization of:		
Transition obligation (asset)	-	-
Prior service cost	(0.1)	-
Actuarial loss (gain)	0.1	0.2
Terminations/curtailment	-	-
Net Periodic Benefit Cost	<u>(\$11.4)</u>	<u>(\$10.8)</u>
Weighted-Average Assumptions at December 31 (%)		
Discount rate	6.75	7.25
Expected return on plan assets	9.0	9.0
Rate of compensation increase	4.5 to 5.0	4.5 to 5.0

The components of net periodic other postretirement benefit costs as well as the weighted-average assumptions used in accounting for the plans include the following:

Other Postretirement Benefits

<u>Benefit Plan Cost Components</u>	<u>2002</u>	<u>2001</u> (Millions of Dollars)
Net Periodic Benefit Cost		
Service cost	\$0.4	\$0.3
Interest cost	4.2	3.8
Expected return on plan assets	(5.7)	(6.1)
Amortization of:		
Prior service cost	0.2	-
Actuarial loss (gain)	0.9	-
Net Periodic Benefit Cost	<u>\$ -</u>	<u>(\$2.0)</u>
Weighted-Average Assumptions at December 31 (%)		
Discount rate	6.75	7.25
Expected return on plan assets	9.0	9.0
Rate of compensation increase	4.5 to 5.0	4.5 to 5.0

Name of Respondent	This Report is:	Date of Report	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/2003	Dec 31, 2002
Notes to Financial Statements			

Pension Plans: As of December 31, 2002, approximately 71% of plan assets are invested in equity securities, and the balance of plan assets are invested in corporate and government bonds and real estate. In the opinion of the Company, current pension trust assets and amounts which are expected to be paid to the trusts in the future will be adequate to meet pension payment obligations to current and future retirees.

Following the purchase of Wisconsin Gas by Wisconsin Energy, various stand alone pension plans were reviewed for merger into a single plan. This was done to achieve synergies in the administration of plan benefits and plan assets. Represented groups considered this and approved the corresponding plan mergers while retaining specific historic benefits or plan formulas unique to each group. On December 31, 2001, the Wisconsin Gas Company Pension Plan for Non-Union Employees merged into the Wisconsin Electric Retirement Account Plan. On this date the plan was renamed to the Wisconsin Energy Corporation Retirement Account Plan ("WEC RAP"). Two final plan mergers followed in 2002 -- the Wisconsin Gas Company Pension Plan for Local 7-0018-1 Employees merged into the WEC RAP on January 1, 2002, and the Wisconsin Gas Company Pension Plan for Local 7-0018 Employees merged into the WEC RAP on December 31, 2002. The historic plan benefit levels, participants, assets, and ongoing retirement benefit payments have been tracked separately to account for the plans and appropriately allocate the plan expense.

Other Postretirement Benefits Plans: The Company uses Employees' Benefit Trusts to fund a major portion of other postretirement benefits. The majority of the trusts' assets are mutual funds or commingled indexed funds.

Effective January 1, 1992, postretirement benefit costs have been calculated in accordance with SFAS 106, Employers' Accounting for Postretirement Benefits Other Than Pensions, and are recoverable from the utility customers of Wisconsin Gas. Wisconsin Gas has recorded a deferred regulatory asset, which is being amortized over a twenty-year period effective January 1, 1992, for the cumulative difference between the amounts funded and SFAS 106 postretirement expenses through January 1, 1992.

The assumed health care cost trend rate for 2003 is at 10% for all plan participants decreasing gradually to 5% in 2008 and thereafter. Assumed health care cost trend rates have a significant effect on the amounts reported for health care plans.

A one-percentage-point change in assumed health care cost trend rates would have the following effects:

	<u>1% Increase</u>	<u>1% Decrease</u>
	(Millions of Dollars)	
Effect on		
Postretirement benefit obligation	\$1.8	(\$1.8)
Total of service and interest cost components	\$0.1	(\$0.1)

Savings Plans: The Company sponsors savings plans which allow employees to contribute a portion of their pretax and/or after tax income in accordance with plan-specified guidelines. Matching contributions under these plans charged to expense amounted to \$1.1 million and \$1.0 million during 2002 and 2001, respectively.

K -- GUARANTEES

Postemployment benefits: Postemployment benefits provided to former or inactive employees are recognized when an event occurs. As of December 31, 2002, the Company has recorded an estimated liability, based on an accrual analysis, of \$1.6 million.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/28/2003	Dec 31, 2002
Notes to Financial Statements			

L -- COMMITMENTS AND CONTINGENCIES

Gas Supply: Wisconsin Gas has agreements for firm pipeline and storage capacity that expire at various dates through 2012. As of December 31, 2002, the aggregate amount of required payment under such agreements total approximately \$458.8 million, with required payments of \$119.1 million in 2003, \$173.5 million for 2004 through 2006, and \$166.2 million thereafter. The purchased gas adjustment provisions of Wisconsin Gas' rate schedules permit the recovery of gas costs, including payments for firm pipeline and storage capacity, from its customers subject to the GCRM sharing mechanism.

The Federal Energy Regulatory Commission ("FERC") has allowed ANR Pipeline Company ("ANR") to recover capacity and "above market" supply costs associated with quantities purchased from Dakota Gasification Company under a long-term contract expiring in 2009. Consistent with the guidelines set forth in Order No. 636, ANR has allocated 90% of Dakota Gasification Company costs to firm transportation service. Based on its contracted quantities with ANR, Wisconsin Gas is currently paying approximately \$90,000 per month of these costs.

Transportation costs billed to Wisconsin Gas are being recovered from customers under the purchased gas provisions within its rate schedules.

Capital Expenditures: Certain commitments have been made in connection with 2003 capital expenditures. During 2003, total capital expenditures are estimated to be approximately \$113 million, an increase of approximately \$60 million over 2002, primarily attributable to the Ixonia Lateral.

In March 1999, WICOR announced the formation of a joint venture, Guardian Pipeline, L.L.C., to construct the Guardian interstate natural gas pipeline from the Joliet, Illinois market hub to southeastern Wisconsin ("Guardian Pipeline"). On March 14, 2001, the FERC issued a certificate of public convenience and necessity authorizing construction and operation of the Guardian Pipeline. The Guardian Pipeline is expected to serve growing demand for natural gas in Wisconsin and Northern Illinois. The Guardian Pipeline began operation in 2002.

The Guardian Pipeline as proposed consisted of 143 miles of 36-inch pipe and related compression equipment as well as an additional 8.5 mile, 16-inch lateral, and is designed to carry about 750,000 dekatherms per day of natural gas. In September 2001, the FERC approved Wisconsin Gas' purchase of nine miles of existing Northern Natural Pipeline pipe to substitute for building a lateral to connect with the utility system at Eagle, Wisconsin. This purchase negates the need for the 8.5 mile 16 inch segment originally proposed for Guardian.

Wisconsin Gas has committed to purchase 650,000 dekatherms per day of capacity on the pipeline and will construct a 35-mile lateral at a cost of approximately \$97.5 million to connect its distribution system to the Guardian Pipeline. In November 1999, Wisconsin Gas filed an application with the PSCW to construct and operate the Ixonia Lateral. In October 2000, the PSCW affirmed the need for the Ixonia Lateral in a preliminary determination. Wisconsin Gas received final approval by the PSCW in an Order dated July 25, 2001, and anticipates the lateral will be in service during the fourth quarter of 2003.

Environmental Matters: The Company periodically reviews its exposure for remediation costs as evidence becomes available indicating that its remediation liability has changed. Given current information, including the following, management believes that future costs in excess of the amounts accrued and/or disclosed on all presently known and quantifiable environmental contingencies will not be material to the Company's financial position or results of operations.

During 2000, the Company expanded a voluntary program of comprehensive environmental remediation planning for former manufactured gas plant sites. The Company has performed a preliminary assessment of three manufactured gas plant sites previously used by Wisconsin Gas, as discussed below. The Company is working with the Wisconsin Department of Natural Resources in its investigation and remediation planning. At this time, the Company cannot estimate future remediation costs associated with these sites beyond those described below.

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Notes to Financial Statements			

Manufactured Gas Plant Sites: The Company has completed remediation at one former manufactured gas plant site. Other sites are being investigated or monitored by the Company. The Company estimates that the future costs for detailed site investigation and future remediation costs may range from \$3-5 million over the next ten years. This estimate is dependent upon several variables including, among other things, the extent of remediation, changes in technology and changes in regulation. As of December 31, 2002, the Company has established reserves of \$3.1 million related to future remediation costs.

The PSCW has allowed Wisconsin utilities, including Wisconsin Gas, to defer the costs spent on the remediation of manufactured gas plant sites, and has allowed for such costs to be recovered in rates over five years. As such, the Company has recorded a regulatory asset for remediation costs.

M -- RELATED PARTIES

Guardian Pipeline: WICOR has a one third ownership interest in Guardian Pipeline, an interstate natural gas pipeline. Wisconsin Gas has committed to purchase 650,000 dekatherms per day of capacity (approximately 87% of the pipeline's total capacity) under the terms of a 10 year transportation agreement. Guardian began deliveries to Wisconsin Gas in December 2002.

Other: Managerial, financial, accounting, legal, data processing and other services may be rendered between associated companies and are billed in accordance with service agreements approved by the PSCW. The Company had a net payable to associated companies of approximately \$16.4 million as of December 31, 2002.

N -- QUARTERLY FINANCIAL DATA (UNAUDITED)

(Millions of Dollars)	2002	Three Months Ended (a)		2002	2001
		March	June		
Total operating revenues	\$188.4	\$332.6	\$94.4	\$99.7	
Operating income	\$40.9	\$42.5	\$5.3	\$0.2	
Net earnings	\$22.9	\$19.1	\$1.5	(\$6.1)	

	2002	Three Months Ended (a)		2002	2001
		September	December		
Total operating revenues	\$56.8	\$57.2	\$190.4	\$129.0	
Operating income	(\$7.8)	(\$7.1)	\$29.4	\$17.3	
Net earnings	(\$6.3)	(\$8.1)	\$15.1	\$6.0	

(a) Quarterly results of operations are not directly comparable because of seasonal and other factors.

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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	947,245,780
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	947,245,780
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	24,794,157
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	972,039,937
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	550,380,163
15	Net Utility Plant (Total of lines 13 and 14)	421,659,774
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	550,133,382
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	246,781
22	TOTAL In Service (Total of lines 18 thru 21)	550,380,163
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Held for Future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	550,380,163

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		934,075,098	13,170,682	
4				
5				
6				
7				
8		934,075,098	13,170,682	
9				
10				
11		24,522,039	272,118	
12				
13		958,597,137	13,442,800	
14		549,492,910	887,253	
15		409,104,227	12,555,547	
16				
17				
18		549,246,129	887,253	
19				
20				
21		246,781		
22		549,492,910	887,253	
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33		549,492,910	887,253	

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/27/02	Year of Report December 31, 2001
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts entries in column (c)		Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distribution of these amounts.		
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. Intangible Plant			
2	301 Organization			
3	302 Franchises and Consents	\$ 211,017	\$ -	
4	303 Miscellaneous Intangible Plant	117,384	-	
5	TOTAL Intangible Plant	328,401	-	
6	2. Manufactured Gas Production Plant			
7	304 Land and Land Rights	62,184	-	
8	305 Structures and Improvements	163,075	-	
9	306 Boiler Plant Equipment	-	-	
10	307 Other Power Equipment	-	-	
11	308 Coke Ovens	-	-	
12	309 Producer Gas Equipment	-	-	
13	310 Water Gas Generating Equipment	-	-	
14	54	-	-	
15	312 Oil Gas Generating Equipment	-	-	
16	313 Generating Equipment - Other Processes	-	-	
17	314 Coal, Coke and Ash Handling Equipment	-	-	
18	315 Catalytic Cracking Equipment	-	-	
19	316 Other Reforming Equipment	-	-	
20	317 Purification Equipment	-	-	
21	318 Residual Refining Equipment	-	-	
22	319 Gas Mixing Equipment	557,648	-	
23	320 Other Equipment	-	-	
24	TOTAL Manufactured Gas Production Plant	782,907	-	
25	Other Storage Plant			
26	360 Land and Land Rights	23,230	-	
27	361 Structures and Improvements	102,551	-	
28	362 Gas Holders	1,020,149	-	
29	363 Purification Equipment	-	-	
30	363.1 Liquefaction Equipment	-	-	
31	363.2 Vaporizing Equipment	113,042	-	
32	363.3 Compressor Equipment	-	-	
33	363.4 Meas. and Reg. Equipment	7,471	-	
34	363.5 Other Equipment	107,207	-	
35	TOTAL Other Storage Plant	\$ 1,373,650	\$ -	

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/27/02	Year of Report December 31, 2001	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
<p>Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p>		<p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	Line No.
\$ -	\$ -	\$ -	\$ 211,017	301
-	-	-	117,384	302
-	-	-	328,401	303
-	-	-	-	304
-	-	-	62,184	305
-	-	-	163,075	306
-	-	-	-	307
-	-	-	-	308
-	-	-	-	309
-	-	-	-	310
-	-	-	-	311
-	-	-	-	312
-	-	-	-	313
-	-	-	-	314
-	-	-	-	315
-	-	-	-	316
-	-	-	-	317
-	-	-	-	318
-	-	-	557,648	319
-	-	-	-	320
-	-	-	782,907	321
-	-	-	-	322
-	-	-	23,230	323
-	-	-	102,551	324
-	-	-	1,020,149	325
-	-	-	-	326
-	-	-	-	327
-	-	-	-	328
-	-	-	113,042	329
-	-	-	-	330
-	-	-	-	331
-	-	-	7,471	332
-	-	-	107,207	333
\$ -	\$ -	\$ -	\$ 1,373,650	334
-	-	-	-	335

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/27/02	Year of Report December 31, 2001
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
36	4. Transmission Plant			
37	365.1 Land and Land Rights	\$ 35,209	\$	-
38	365.2 Rights-of-Way	587,370		-
39	366 Structures and Improvements	405,909		287,840
40	367 Mains	12,332,584		35,652
41	368 Compressor Station Equipment	-		-
42	369 Measuring and Reg. Sta. Equipment	669,136		1,309,578
43	370 Communication Equipment	91,827		-
44	371 Other Equipment	-		-
45	TOTAL Transmission Plant	14,122,035		1,633,070
46	5. Distribution Plant			
47	374 Land and Land Rights	1,377,445		7,322
48	375 Structures and Improvements	782,010		375,505
49	376 Mains	362,986,879		24,870,611
50	377 Compressor Station Equipment	-		-
51	378 Meas. and Reg. Sta. Equip.-General	14,634,081		1,436,540
52	379 Meas. and Reg. Sta. Equip.-City Gate	6,371,598		2,668,143
53	380 Services	241,192,797		12,378,437
54	381 Meters	57,612,607		2,453,713
55	382 Meter Installations	65,345,428		1,315,639
56	383 House Regulators	13,695,433		349,083
57	384 House Reg. Installations	-		-
58	385 Industrial Meas. and Reg. Sta. Equipment	3,971,979		113,216
59	386 Other Prop. on Customers' Premises	-		-
60	387 Other Equipment	5,944,585		765,768
61	TOTAL Distribution Plant	773,914,842		46,733,977
62	6. General Plant			
63	389 Land and Land Rights	1,633,966		-
64	390 Structures and Improvements	34,111,037		556,707
65	391 Office Furniture and Equipment	23,632,817		563,010
66	392 Transportation Equipment	4,724,519		3,035,750
67	393 Stores Equipment	96,542		-
68	394 Tools, Shop, and Garage Equipment	6,657,686		514,765
69	395 Laboratory Equipment	220,141		-
70	396 Power Operated Equipment	2,376,378		1,394,575
71	397 Communication Equipment	41,185,945		1,098,575
72	398 Miscellaneous Equipment	862,145		5,325
73	Subtotal	115,501,176		7,168,707
74	399 Other Tangible Property	-		-
75	TOTAL General Plant	115,501,176		7,168,707
76	TOTAL (Accounts 101 and 106)	906,023,011		55,535,754
77	Gas Plant Purchased (See Instr. 8)	-		-
78	(Less) Gas Plant Sold (See Instr. 8)	-		-
79	Experimental Gas Plant Unclassified	-		-
80	TOTAL Gas Plant in Service	\$ 906,023,011	\$	55,535,754

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/27/02		Year of Report December 31, 2001	
Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)		Line No.		
\$ -	\$ -	\$ -	\$ 35,209	365.1	36		
-	-	-	587,370	365.2	37		
-	-	56,094	749,843	366	38		
-	-	-	12,368,236	367	39		
-	-	-	-	368	40		
322,652	-	-	1,656,062	369	41		
-	-	-	91,827	370	42		
-	-	-	-	371	43		
322,652	-	56,094	15,488,547		44		
-	-	15,000	1,399,767	374	45		
242	-	(34,640)	1,122,633	375	46		
1,230,973	-	37,248	386,663,765	376	47		
-	-	-	-	377	48		
181,134	-	47,125	15,936,612	378	49		
52,149	-	(102,307)	8,885,285	379	50		
621,977	-	(37,248)	252,912,009	380	51		
1,257,164	-	-	58,809,156	381	52		
122,426	-	-	66,538,641	382	53		
132,046	-	-	13,912,470	383	54		
-	-	-	-	384	55		
615,845	-	-	3,469,350	385	56		
-	-	-	-	386	57		
-	-	-	6,710,353	387	58		
4,213,956	-	(74,822)	816,360,041		59		
9,338	-	(680,258)	944,370	389	60		
396,516	-	(10,452,712)	23,818,516	390	61		
8,338,523	-	-	15,857,304	391	62		
750,123	-	-	7,010,146	392	63		
-	-	-	96,542	393	64		
-	-	1,650	7,174,101	394	65		
-	-	-	220,141	395	66		
186,165	-	(1,650)	3,583,138	396	67		
2,146,856	-	(17,840)	40,119,824	397	68		
-	-	-	867,470	398	69		
11,827,521	-	(11,150,810)	99,691,552		70		
			-	399	71		
11,827,521	-	(11,150,810)	99,691,552		72		
16,364,129	-	(11,169,538)	934,025,098		73		
-	5,035,652	(5,035,652)	-		74		
-	1	(1)	-		75		
-	-	-	-		76		
\$ 16,364,129	\$ 5,035,651	\$ (16,205,189)	\$ 934,025,098		77		
Note: Total Gas Plant in Service on Pages 204-207 excludes balance in account 114.							

Name of Respondent	This Report Is:	Date of Report	Date of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/27/02	(Mo, Da, Yr) 03/27/02

	Balance BOY	Adjustments	Transfers	Balance End of Year
Gas Plant Purchased:	\$ -			
Northern Natural Gas Company 02/25/2002		5,000,000		
Original Cost of Plant (101)			(2,883,694)	
Accum Deprec of Original Plant (108)			285,590	
Record Contribution from Guardian (101)	-		(2,401,896)	
Costs Associated with Purchase	-	35,652		
Transferred to Plant in Service (101)			(35,652)	
	\$ -	\$ 5,035,652	\$ (5,035,652)	\$ -
Gas Plant Sold:	\$ -			
Wisconsin Electric 02/25/2002		(1)		
Original cost of Plant (101)			865,108	
Accum Deprec of Original Plant (108)			(85,677)	
Wisconsin Gas Co Contribution (101)			(779,431)	
Gain on Disposition of Property (421.1)			1	
	\$ -	\$ (1)	\$ 1	\$ -
Total 102		5,035,651	(5,035,651)	

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Construction Work in Progress-Gas (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Total Minor Projects	3,780,520	
2	178th & Cleveland Interconnect	134,770	
3	Guardian	20,020,088	84,479,912
4	Wheeler-Rice Lake	586,661	
5			
6	Footnote: Guardian estimated additional cost of project		
7	includes AFUDC.		
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44			
45	Total	24,522,039	84,479,912

Name of Respondent Wisconsin Gas Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002
CONSTRUCTION OVERHEADS - GAS					
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>					
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost Of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)		
1	Construction Superintendence and Engineering, Administrative and				
2	General, Allowance for Funds Used During Construction,				
3	Taxes and Other	7,885,364	52,219,017		
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43					
44	TOTAL	\$ 7,885,364	\$ 52,219,017		

Name of Respondent Wisconsin Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE			
1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.		2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U.S. of A. 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.	
a. CONSTRUCTION AND REPAIR DEPARTMENT OVERHEAD COVERS DISTRIBUTION WORK SCHEDULING, FIELD SUPERVISION AND PROCESSING OF WORK COMPLETED. ENGINEERING DEPARTMENT OVERHEAD COVERS DISTRIBUTION SYSTEM DESIGN, DRAFTING AND PLANNING. ADMINISTRATIVE OVERHEAD INCLUDES PURCHASING, ACCOUNTING, LAW AND OTHER GENERAL OFFICE EXPENSES. MISCELLANEOUS OVERHEADS INCLUDE PAYROLL TAXES AND OTHER DIRECT LABOR LOADINGS SUCH AS TOOL EXPENSE, INJURIES AND DAMAGES, AND FRINGE BENEFITS COSTS. AFUDC OVERHEAD APPLIED AT SPECIFIC RATES TO APPROVED PROJECTS ONLY.			
b. CHARGES DURING THE YEAR ARE SEGREGATED INTO VARIOUS OVERHEAD ACCOUNTS BASED ON THE NATURE OF THE COSTS AND ARE THEN DISTRIBUTED BASED ON THE PROPORTION OF ACTIVITY AFFILIATED TO CAPITALIZED PROJECTS.			
c. OVERHEADS ARE DISTRIBUTED BY DIVIDING THE TOTAL CHARGES BY THE BASE COST OF CONSTRUCTION EXPENDITURES REQUIRING OVERHEAD LOADINGS.			
d. OVERHEADS ARE APPLIED TO ALL CONSTRUCTION, HOWEVER, ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION IS COMPUTED AT THE ANNUAL RATE OF 10.32% ON ONE SPECIFIC PROJECT IN ACCORDANCE WITH PSCW APPROVAL.			
e. SEE (d) ABOVE.			
f. OVERHEADS ARE DIRECTLY ASSIGNED TO CONSTRUCTION PROJECTS.			
1. Components of Formula (Derived from actual book balances and actual cost rates): <div style="text-align: center;">NOT APPLICABLE</div>			
2. Gross Rate for Borrowed Funds <div style="text-align: center;">NOT APPLICABLE</div>			
3. Rate for Other Funds <div style="text-align: center;">NOT APPLICABLE</div>			
4. Weighted Average Rate Actually Used For the Year: a. Rate for Borrowed Funds - b. Rate for Other Funds - <div style="text-align: center;">NOT APPLICABLE</div>			

Name of Respondent Wisconsin Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) '03/27/02	Year of Report December 31, 2001
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GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment

of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F.

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year	\$ -	\$ 63,362,795	\$ 79,902	\$ -	\$ 63,442,697
2	Gas Delivered to Storage (contra Account)	-	63,827,826	79,729	-	63,907,555
3	Gas Withdrawn from Storage (contra Account)	-	(67,900,285)	(116,763)	-	(68,017,048)
4	Other Debits or Credits (Net)	-	-	-	-	-
5	Balance at End of Year	\$ -	\$ 59,290,336	\$ 42,868	\$ -	\$ 59,333,204
6	Therms	0	177,413,320	45,621	0	177,458,941
7	Amount Per Therm	\$ -	\$ 0.334	\$ 0.940	\$ -	\$ 0.334
8	<p>State basis of segregation of inventory between current and noncurrent portions:</p> <p>Note: Current year storage activity only is reflected on Page 220 and Page 220 Supplemental in order that rate/therm computations are accurate for 2002 experience. The accumulated change in the storage subaccounts for the prior years have been transferred to the master inventory account (164.10).</p>					

Name of Respondent Wisconsin Gas Company -		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of nonutility property included in Account 121.		instruction No.5.		
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.		5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.		6. Natural gas companies which have oil property should report such property by State; classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as Nonutility Property.		
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and distinct from those allowed to be grouped under				
Line No.	Description and Location (a)	Balance at Beg. of Year (b)	Purch., Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	INVESTMENT - LEASED APPLIANCES	\$ 12,900,059	\$ (12,900,059)	-
2	Sold Leasing services 05/21/2002			-
3	PowerNow/Water Works	202,908	18,582	221,490
4	STH 145, Germantown - Washington County	31,138	-	31,138
5	Wisconsin Rapids, Wood County	10,307	-	10,307
6	Commercial CNG Facility, North Service Center	185,204	-	185,204
7				-
8	Wisconsin Gas Main Office Building & Land (MOB):			-
9	Transferred to Non-Utility		11,128,095	11,128,095
10	Sold MOB 05/23/2002		(11,128,095)	(11,128,095)
11				
12				
13				
14				
15				
16				
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20				
21				
22				
23				
24	Total	\$ 13,329,616	\$ (12,881,477)	\$ 448,139
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)				
Report below the information called for concerning depreciation and amortization of nonutility property.				
Line No.	Item (a)	Amount (b)		
1	Balance, Beginning of Year	\$ 6,673,144		
2	Accruals for Year, Charged to			
3	(417) Income from Nonutility Operations	-		
4	(418) Nonoperating Rental Income	814,215		
5	Other Accounts (Specify):			
6				
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	814,215		
8	Net Charges for Plant Retired			
9	Book Cost of Plant Retired	11,380,338		
10	Cost of Removal			
11	Salvage (Credit)	(13,357,890)		
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(1,977,552)		
13	Other Debit or Credit Items (Describe): Transfer of MOB to non-utility \$4,173,466, adjustment for sale of			
14	MOB -\$7,717,136, adjustment from sale of Leasing -\$5,640,754.	(9,184,424)		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	\$ 280,487		

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	562,207
2	Prepaid Rents	
3	Prepaid Taxes	10,189,680
4	Prepaid Interest	
5	Miscellaneous Prepayments	979,709
6	TOTAL	11,731,596

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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
(continued)

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7	Loss associated with purchase of Ville Du Park	32,625	45,029		407.1	4,500	28,125
8	Water Utility accounted for in accordance with						
9	PSCW Staff letter dated 5/18/2000. Amount						
10	amortized from 4/99 - 3/09						
11							
12							
13							
14							
15	Total	32,625	45,029			4,500	28,125

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Other Regulatory Assets (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Year (b)	Debits (c)	Written off During Year Account Charged (d)	Written off During Year Amount (e)	Balance at End of Year (f)
1	FAS 109 Regulatory Asset - Federal	(177,000)		410		(177,000)
2						
3	FAS 109 Regulatory Asset - State	1,409,526		410	359,430	1,050,096
4						
5	Tax/Interest Assessments	2,150,715		131	27,116	2,123,599
6						
7	Post Retirement Benefits	28,385,249		926	2,778,072	25,607,177
8						
9	Uncollectible Accounts Reserve	(734,158)	47,422,019	Various	39,656,856	7,031,005
10						
11	Pensions		18,000,000			18,000,000
12						
13	FAS 133 Passive	2,371,476	16,549,110	186 & 804	17,705,800	1,214,786
14						
15	FAS 133 Passive Trading Costs	91,762	251,465	131 & 804	243,530	99,697
16						
17	FAS 133 Arbitrage		1,504,593	211 & 804	1,504,593	
18						
19	FAS 133 Arbitrage Trading Costs	(205)	19,627	Various	17,067	2,355
20						
21	Environmental	2,665,694	192,835			2,858,529
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40	Total	36,163,059	83,939,649		62,292,464	57,810,244

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Miscellaneous Deferred Debits (Account 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Goodwill	441,888,545				441,888,545
2						
3	Post Retirement Benefits	60,770,682	250,604	926	450,858	60,570,428
4						
5	Pensions	178,720,895	14,757,000	926	19,349,847	174,128,048
6						
7	FAS 133 Passive	851,460	16,634,460	Various	15,970,440	1,515,480
8						
9	Cost of Gas Offset	(807,910)	88,499,832	Various	87,691,168	754
10						
11	Distribution of Property Gains/Losses	292	16,276,886	Various	16,265,565	11,613
12						
13	Client Jobs	540,467	2,820,706	143	2,227,113	1,134,060
14						
15	FAS 133 Arbitrage	180,400	173,220	Various	353,620	
16						
17	Miscellaneous	95,341	964,418	Various	1,058,281	1,478
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39	Miscellaneous Work in Progress					
40	Total	682,240,172	140,377,126		143,366,892	679,250,406

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	14,288,654	(1,696,200)	5,204,000
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	14,288,654	(1,696,200)	5,204,000
6	Other (Specify) Purchase Accounting	2,403,605	890,000	
7	TOTAL Account 190 (Total of lines 5 thru 6)	16,692,259	(806,200)	5,204,000
8	Classification of TOTAL			
9	Federal Income Tax	13,821,035	(703,100)	5,066,200
10	State Income Tax	2,871,224	(103,100)	137,800
11	Local Income Tax			

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Accumulated Deferred Income Taxes (Account 190) (continued)

4. If more space is needed, use separate pages as required.
5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	(k)
1							
2							
3							21,188,854
4							
5							21,188,854
6							1,513,605
7							22,702,459
8							
9							19,590,335
10							3,112,124
11							

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
Capital Stock (Accounts 201 and 204)					
1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.					
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	
1	Account 201 - Common Stock	5,000,000	8.00		
2					
3	TOTAL_COMMON	5,000,000			
4					
5	Account 204 - Preferred Stock Cumulative	1,500,000			
6					
7	TOTAL_PREFERRED	1,500,000			
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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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Capital Stock (Accounts 201 and 204)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	1,125	9,000				
2						
3	1,125	9,000				
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Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
Other Paid-In Capital (Accounts 208-211)				
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	Account 208 - Capital Contribution from Stockholder (WICOR)	41,000,000		
2				
3	Account 209 - Reduction in Par or Stated Value of Capital Stock	43,667,896		
4				
5	Account 210			
6	None			
7				
8	Account 211 - Miscellaneous Paid-In Capital			
9	Beginning of Year \$492,499,853			
10	Inc. Tax Benefit related to Stock Option Comp. 3,069,300			
11	Stock Option Adjustment 188,234			
12				
13	Balance End of Year \$495,757,387	495,757,387		
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40	Total	580,425,283		

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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Long-Term Debt (Accounts 221, 222, 223, and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Account 221:			
2				
3	NOTES:			
4				
5	6-3/8% Series			
6	Original Issue \$65,000,000	11/13/1995	11/01/2005	65,000,000
7				
8	5.50% Series			
9	Original Issue \$50,000,000	01/15/1999	01/15/2009	50,000,000
10				
11	6.60% Series			
12	Original Issue \$45,000,000	09/15/1993	09/15/2013	45,000,000
13				
14	Bonds Payable - Purchase Accounting			(7,864,996)
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
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31				
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34				
35				
36				
37				
38				
39				
40	TOTAL			152,135,004

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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Long-Term Debt (Accounts 221, 222, 223, and 224)

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to-Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1					
2					
3					
4					
5					
6	6.375	4,143,750			
7					
8					
9	5.500	2,750,000			
10					
11					
12	6.600	2,970,000			
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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26					
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37					
38					
39					
40		9,863,750			

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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	33,215,946
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	See Note for Reconciliation of Reported Net Income with Taxable Income	
6		
7		
8	TOTAL	
9	Deductions Recorded on Books Not Deducted for Return	
10	See Note for Reconciliation of Reported Net Income with Taxable Income	31,154,241
11		
12		
13	TOTAL	31,154,241
14	Income Recorded on Books Not Included in Return	
15	See Note for Reconciliation of Reported Net Income with Taxable Income	(1,838,542)
16		
17		
18	TOTAL	(1,838,542)
19	Deductions on Return Not Charged Against Book Income	
20	See Note for Reconciliation of Reported Net Income with Taxable Income	(35,123,510)
21		
22		
23		
24		
25		
26	TOTAL	(35,123,510)
27	Federal Tax Net Income	27,408,135
28	Show Computation of Tax:	
29		
30	See Note for Reconciliation of Reported Net Income with Taxable Income	
31		
32		
33		
34		
35		

Name of Respondent	This Report is:	Date of Report	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/03	December 31, 2002

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance

shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocations to Current Year's Income		Adjustments
			Account No.	Amount	Account No.	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gas Utility						
2	3%						
3	4%						
4	7%						
5	10%	\$ 5,031,129	255.1		411.4	\$ 426,015	
6							
7							
8	Total Gas Utility	5,031,129	255.1	-	411.4	426,015	-
9	Other (List separately and show 3%, 4%, 7%, 10% and Total)						
10							
12	Non-Utility						
13	10%	-		-	411.5	-	-
14							
15							
16							
17							
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45							
46							
47							
48	TOTAL (ACCT. 255)	\$ 5,031,129		\$ -		\$ 426,015	\$ -

Name of Respondent		This Report is:	Date of Report	Year of Report
Wisconsin Gas Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/03	December 31, 2002
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255 - Continued)				
Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation		Line No.
\$ 4,605,114			1	
			2	
			3	
			4	
			5	
			6	
			7	
4,605,114			8	
			9	
			10	
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45				
46				
47				
\$ 4,605,114			48	

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Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003		Year of Report Dec. 31, 2002	
Other Deferred Credits (Account 253)							
1. Report below the details called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$250,000) may be grouped by classes.							
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)	
1	Directors' Deferred Compensation	961,579	Various	110,289	157,984	1,009,274	
2	FAS 133 Arbitrage		Various	3,582,220	4,258,240	676,020	
3	FAS 133 Passive	95,600	Various	3,778,700	3,939,910	256,810	
4	Deferred Supplemental Pension	7,668,844	Various	1,164,031	750,562	7,255,375	
5	FAS 106 Postretirement Benefits	29,719,352	Various	4,292,988	2,493,633	27,919,997	
6	Deferred Compensation	2,102,823	Various	1,231,557	484,818	1,356,084	
7	Environmental Remediation Costs	3,802,299	Various	934,010	213,375	3,081,664	
8	Minimum Pension/SERP						
9	Liability Adjustment				1,858,000	1,858,000	
10	1979 Plan Death Benefit				695,310	695,310	
11							
12							
13							
14							
15							
16							
17							
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43							
44							
45	Total	44,350,497		15,093,795	14,851,832	44,108,534	

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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Accumulated Deferred Income Taxes-Other Property (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	35,234,924	(939,300)	802,700
4	Water		1,900	
5	Total (Enter Total of lines 2 thru 4)	35,234,924	(937,400)	802,700
6	Other (Specify) - See Note	(5,390,655)	(23,554)	(608,333)
7	TOTAL Account 282 (Enter Total of lines 5 thr	29,844,269	(960,954)	194,367
8	Classification of TOTAL			
9	Federal Income Tax	26,731,043	(810,740)	169,499
10	State Income Tax	3,113,226	(150,214)	24,868
11	Local Income Tax			

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
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Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3					282	(802,700)	34,295,624
4							1,900
5						(802,700)	34,297,524
6			282	(802,700)	411.4	(285,611)	(5,322,965)
7				(802,700)		(1,088,311)	28,974,559
8							
9				(700,000)		(949,069)	25,999,873
10				(102,700)		(139,242)	2,974,686
11							

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Accumulated Deferred Income Taxes-Other (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	30,581,190	5,588,800	2,982,100
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	30,581,190	5,588,800	2,982,100
6	Other (Specify) Purchase Accounting	6,276,484	4,542,400	
7	TOTAL Account 283 (Total of lines 5 thru	36,857,674	10,131,200	2,982,100
8	Classification of TOTAL			
9	Federal Income Tax	32,144,660	8,834,900	2,560,600
10	State Income Tax	4,713,014	1,296,300	421,500
11	Local Income Tax			

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02, and 6.01, 6.02, etc. Use separate pages as required.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3			211	(910,400)			32,277,490
4							
5				(910,400)			32,277,490
6							10,818,884
7				(910,400)			43,096,374
8							
9				(793,900)			37,625,060
10				(116,500)			5,471,314
11							

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003		Year of Report Dec. 31, 2002	
Other Regulatory Liabilities (Account 254)							
1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)	
1	FAS 109 Regulatory Liability - Fed	3,260,886	411	285,611		2,975,275	
2							
3	FAS 109 Regulatory Liability - State	9,371,812	411	1,515,717	(300,743)	7,555,352	
4							
5	Tax/Interest Refunds	5,430,105	234	15,561	648	5,415,192	
6							
7	FAS 133	966,600	Various	9,052,840	8,661,820	575,580	
8							
9	Conservation Escrow Funds	2,006,562	910	168,000		1,838,562	
10							
11	Pensions	99,825,817	926	9,684,813		90,141,004	
12							
13	Employee Benefits	62,788,000	926	5,484,000		57,304,000	
14							
15	Environmental	2,674,384			949,969	3,624,353	
16							
17							
18							
19							
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44							
45	Total	186,324,166		26,206,542	9,311,694	169,429,318	

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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Account 188)			
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below.</p> <p>Classifications:</p> <p>A. Gas R, D & D Performed Internally</p> <p>(1) Pipeline</p> <p>a. Design</p> <p>b. Efficiency</p> <p>(2) Compressor Station</p> <p>a. Design</p> <p>b. Efficiency</p> <p>(3) System Planning, Engineering, and Operation</p> <p>(4) Transmission Control and Dispatching</p> <p>(5) LNG Storage and Transportation</p> <p>(6) Underground Storage</p> <p>(7) Other Storage</p> <p>(8) New Appliances and New Uses</p> <p>(9) Gas Exploration, Drilling, Production, and Recovery</p> <p>(10) Coal Gasification</p> <p>(11) Synthetic Gas</p> <p>(12) Environmental Research</p> <p>(13) Other (Classify and Include Items in Excess of \$5,000.)</p> <p>(14) Total Cost Incurred</p>			
Line No.	Classification (a)	Description (b)	
1		Gas Research Institute	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

B. Gas, R, D & D Performed Externally
 (1) Research Support To American Gas Association
 (2) Research Support to Others (Classify)
 (3) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2)) classify items by type of R,D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 Research, Development, and Demonstration Expenditures outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c),

7. Report separately research and related testing

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	565,843	804	565,843	-	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
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Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, 2002
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Distribution of Salaries and Wages

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (line 6)			
22	Customer Service and Informational (line 7)			
23	Sales (line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production - Manufactured Gas	2,844	159	3,003
29	Production - Natural Gas(Including Exploration and Development)			
30	Other Gas Supply	286,597	107	286,704
31	Storage, LNG Terminating and Processing	34,957	531	35,488
32	Transmission	50,959	2,518	53,477
33	Distribution	11,475,099	327,112	11,802,211
34	Customer Accounts	7,911,951	77,208	7,989,159
35	Customer Service and Informational	3,202,252	1,461	3,203,713
36	Sales	289,484	201	289,685
37	Administrative and General	12,397,236	43,457	12,440,693
38	TOTAL Operation (Total of lines 28 thru 37)	35,651,379	452,754	36,104,133
39	Maintenance			
40	Production - Manufactured Gas	6,809	267	7,076
41	Production - Natural Gas(Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing	42,090	72	42,162
44	Transmission	3,681	215	3,896
45	Distribution	4,720,496	267,254	4,987,750

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec. 31, <u>2002</u>
Distribution of Salaries and Wages (continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
46	Administrative and General	27,709	588	28,297	
47	TOTAL Maintenance (Total of lines 40 thru 46)	4,800,785	268,396	5,069,181	
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)	9,653	426	10,079	
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)	286,597	107	286,704	
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)	77,047	603	77,650	
54	Transmission (Total of lines 32 and 44)	54,640	2,733	57,373	
55	Distribution (Total of lines 33 and 45)	16,195,595	594,366	16,789,961	
56	Customer Accounts (Total of line 34)	7,911,951	77,208	7,989,159	
57	Customer Service and Informational (Total of line 35)	3,202,252	1,461	3,203,713	
58	Sales (Total of line 36)	289,484	201	289,685	
59	Administrative and General (Total of lines 37 and 46)	12,424,945	44,045	12,468,990	
60	Total Operation and Maintenance (Total of lines 50 thru 59)	40,452,164	721,150	41,173,314	
61	Other Utility Departments				
62	Operation and Maintenance	561,053	5,162	566,215	
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	41,013,217	726,312	41,739,529	
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	6,995,916	264,988	7,260,904	
68	Other	23,851	904	24,755	
69	TOTAL Construction (Total of lines 66 thru 68)	7,019,767	265,892	7,285,659	
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	1,688,022	83,244	1,771,266	
73	Other	5,759	284	6,043	
74	TOTAL Plant Removal (Total of lines 71 thru 73)	1,693,781	83,528	1,777,309	
75	Other Accounts (Specify) (footnote details)	(9,045,431)	(1,075,732)	(10,121,163)	
76	TOTAL Other Accounts	(9,045,431)	(1,075,732)	(10,121,163)	
77	TOTAL SALARIES AND WAGES	40,681,334		40,681,334	

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Name of Respondent Wisconsin Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec 31, 2002
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 5 Column: b

Debt expense amortization	\$144,186
Loss on reacquired debt amortization	3,564
Discount/premium amortization	67,223
Clearing a/c depreciation	875,031
Non-utility depreciation	<u>814,215</u>
	\$1,904,219

Schedule Page: 120 Line No.: 16 Column: b

Other changes in working capital other than cash	\$(2,803,728)
Refundable gas costs	3,247,444
Pension & other postretirement benefits	5,544,010
Other current/non-current assets & liabilities	<u>201,961</u>
	\$ 6,189,687

Schedule Page: 120 Line No.: 47 Column: b

Gross removal	\$(1,283,727)
Gross salvage	872,611
Cash surrender value	(607,512)
Customer advances for construction	382,559
Other investments	<u>11,581</u>
	\$ (624,488)

Schedule Page: 120 Line No.: 5 Column: c

Discount/premium amortization	\$ 216,940
Depreciation charged to other than a/c 403	3,414,021
Software development costs amortization	4,300,510
Goodwill Amortization	<u>11,543,800</u>
	\$19,475,271

Schedule Page: 120 Line No.: 16 Column: c

Other changes in working capital other than cash	\$ 35,337,938
Refundable gas costs	(40,565,416)
Other current/non-current assets & liabilities	<u>(22,474,173)</u>
	\$(27,701,651)

Schedule Page: 120 Line No.: 47 Column: c

Gross removal	\$ (642,345)
Gross salvage	44,097
Cash surrender value	(944,332)
Customer advances for construction	<u>5,251,576</u>
	\$3,708,996

Name of Respondent Wisconsin Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec 31, 2002
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 30 Column: a

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

Particulars (a)	Total Amount
Net Income for the Year (page 116)	33,215,946
Reconciling items for the year:	
Taxable Income Not Reported on Books:	
Total	0
Deductions Recorded on Books Not Deducted on Return:	
Federal and State Income Taxes Accrued	18,583,100
Provision for Deferred Taxes	1,595,849
Book Depreciation in Excess of Tax Depreciation	6,424,944
Post-retirement Benefit Accrual (Net of Paid)	978,717
Purchase Gas Adjustment - True-up	3,247,504
Non-Deductible Meals	174,127
Non-Deductible Lobbying Expense	150,000
Total	31,154,241
Income Recorded on Books not Reported on Return:	
AFUDC	(1,412,527)
Investment Tax Credit - Net	(426,015)
Total	(1,838,542)
Deductions on Return not on Books:	
Pension Accrual	(13,924,970)
Pension Accrual - Purchase Accounting	(7,309,000)
Post-retirement Benefit Accrual - Purchase Accounting	(4,008,992)
Gain on Disposition of Nonqualified Stock Options	(7,647,448)
Wisconsin Franchise Tax Accrued	(2,233,100)
Total	(35,123,510)
Taxable Income	\$27,408,135
Tax @ 35%	\$9,592,847
Plus Superfund Tax	0
Taxes Applicable to Current Year	9,592,847
Adjustment to Prior Year's Taxes	6,032,700
Other	(147)
Net Tax Accrual	\$15,625,400

Wisconsin Gas Company is a member of a consolidated group of companies filing a consolidated federal income tax return for the period ended 12/31/02 with its ultimate parent: Wisconsin Energy Corporation.

The tax liability of each company in the consolidated tax return is as if separate returns were filed by each of the individual companies.

Name of Respondent Wisconsin Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec 31, 2002
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 6 Column: a

Line 6 - Other

Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
		Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
Purchase Accounting	1,204,050		
FAS 109 - Federal	(5,750,955)	(20,540)	(530,501)
FAS 109 - State	(843,750)	(3,014)	(77,832)
Total Line 6	(5,390,655)	(23,554)	(608,333)

Account (a)	CHANGES DURING YEAR		ADJUSTMENTS	
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits	
			Acct. No. (g)	Amount (h)
Purchase Accounting			282	(802,700)
FAS 109 - Federal				
FAS 109 - State				
Total Line 6	0	0		(802,700)

Account (a)	ADJUSTMENTS		Balance at End of Year (k)
	Credits		
	Acct. No. (i)	Amount (j)	
Purchase Accounting			401,350
FAS 109 - Federal	411.4	(249,069)	(4,991,925)
FAS 109 - State	411.4	(36,542)	(732,390)
Total Line 6		(285,611)	(5,322,965)

Name of Respondent Wisconsin Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/2003	Year of Report Dec 31, 2002
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 3 Column: g

Deferred tax on mark to market entries recorded under FAS 133.

Name of Respondent	This Report is:	Date of Report	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/2003	Dec 31, 2002
FOOTNOTE DATA			

<i>Schedule Page: 354 Line No.: 75 Column: a</i>			
Inter Company (Associated Companies)	(12,747,386)	460	(12,746,926)
Nonoperating	1,614,125	22,695	1,636,820
Clearing Accounts	1,182,277	(1,154,367)	27,910
Deferred Debits	876,894	54,083	930,977
Other	28,659	1,397	30,056

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002
TABLE OF CONTENTS - SUPPLEMENTAL WISCONSIN SCHEDULES			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.		Omit pages where the responses are "none," "not applicable", or "NA."	
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
FINANCIAL SECTION			
Return On Common Equity and Common Equity Plus ITC Computations	F-9	Ed. 12-89	
Return On Rate Base Computation	F-10	Ed. 12-89	
Revenues Subject to Wisconsin Remainder Assessment	F-10	Ed. 12-89	
Construction Overheads	F-16 thru F-17	Ed. 12-89	
Completed Construction Cleared	F-16 thru F-17	Ed. 12-89	
Investments And Funds (Accts. 123-128, incl.)	F-18	Ed. 12-89	
Notes Receivable and Accounts Receivable (Accounts 141 thru 143)	F-19	Ed. 12-89	
Accumulated Provision For Uncollectible Accounts - CR (Account 144)	F-20	Ed. 12-89	
Receivables From Associated Companies (Accounts 145 & 146)	F-22	Ed. 12-92	
Prepayments (Account 165)	F-22	Ed. 12-92	
Miscellaneous Current And Accrued Assets (Account 174)	F-22	Ed. 12-89	
Unamortized Debt Discount And Expense (Account 131)	F-24	Ed. 12-89	
And Unamortized Premium on Debt (Account 225)	F-25	Ed. 12-89	
Notes Payable (Account 231)	F-33	Ed. 12-89	
Payables To Associated Companies (Accounts 233 & 234)	F-34	Ed. 12-92	
Interest Accrued (Account 237)	F-34	Ed. 12-92	
Miscellaneous Current And Accrued Liabilities (Account 242)	F-34	Ed. 12-89	
Distribution Of Taxes To Accounts	F-36 thru F-37	Ed. 12-89	
Interest And Dividend Income (Account 419)	F-43	Ed. 12-89	
Detail Of Certain General Expense Accounts (Accounts 922 thru 926; 930.2)	F-50 thru F-51	Ed. 12-89	
Common Utility Plant And Accumulated Depreciation	F-52 thru F-53	Ed. 12-89	
ELECTRIC OPERATING SECTION			
Electric Expenses	E-1	Ed. 12-91	N/A
Sales To Ultimate Customers	E-2 thru E-4.1	Ed. 12-91	N/A
Power Cost Adjustment Clause	E-5 thru E-5.1	Ed. 12-91	N/A
Accumulated Provision For Depreciation Of Plant In Service (Account 108)	E-24 thru E-27.1	Ed. 12-91	N/A
Monthly Peaks And Output	E-29	Ed. 12-91	N/A
Generation Summary Worksheet	E-36 thru E-37.2	Ed. 12-91	N/A
Coal Contract Information - Specification And Costs	E-40 thru E-41	Ed. 12-91	N/A
Electric Distribution Lines	E-63	Ed. 12-91	N/A
Names Of Cities, Villages And Towns	E-66 thru E-67.4	Ed. 12-91	N/A
GAS OPERATING SECTION			
Names Of Cities, Villages and Towns	G-1 thru G-2	Ed. 12-89	
Gas Operating Expenses	G-3	Ed. 12-89	
Operating Revenues From Natural Gas Utility	G-4 thru G-5	Ed. 12-89	
Gas Operation & Maintenance Expenses	G-7 thru G-9	Ed. 12-89	
Detail Of Natural Gas City Gate Purchases (Account 804)	G-8 Supplement	Ed. 12-89	
Detail Of Stored Gas Account (Account 164.1)	G-220 Supplement	Ed. 12-89	
Accumulated Provision For Depreciation Of Gas Plant In Service (Account 108)	G-12 thru G-13	Ed. 12-89	
Gas Production Statistics (Accounts 712-742)	G-14	Ed. 12-89	
Gas Holders	G-14	Ed. 12-89	
Liquid Petroleum Gas Storage	G-14	Ed. 12-89	
Liquefied Natural Gas Stored (Account 164)	G-15	Ed. 12-89	
Liquefied Natural Gas Storage Statistics	G-15	Ed. 12-89	
Summary Of Gas Account	G-16 thru G-17	Ed. 12-89	
Summary Of System Load Statistics	G-16 thru G-17	Ed. 12-89	
Purchased Gas and Point of Metering	G-18 thru G-19	Ed. 12-89	
Gas Mains Classified By Types And Sizes	G-20	Ed. 12-89	
Gas Services (Located In Wisconsin)	G-21	Ed. 12-89	
Gas Services (Located Outside Wisconsin)	G-21	Ed. 12-89	
Gas Meters	G-22	Ed. 12-89	
Map of Gas Service Territory	G-22.1	Ed. 12-89	
Hirschman-Herfindahl Index Form	G-23	Ed. 12-89	

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 03/28/03	Year of Report December 31, 2002
TABLE OF CONTENTS - SUPPLEMENTAL WISCONSIN SCHEDULES - (Continued)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.		Omit pages where the responses are "none," "not applicable", or "NA."	
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
WATER OPERATING SECTION			
Water Operating Revenues and Expenses (Class A & B)	W-1	Ed. 12-89	
Other Operating Revenues	W-2	Ed. 12-89	
Water Operation And Maintenance Expenses	W-2 thru W-3	Ed. 12-89	
Water Utility Plant in Service	W-4 thru W-7	Ed. 12-89	
Accumulated Provision for Depreciation of Water Utility Plant	W-8 thru W-9	Ed. 12-89	
Depreciation Summary and Power and Pumping Equipment	W-10 thru W-12	Ed. 12-89	
Reservoirs, Standpipes and Water Treatment Plant	W-13 thru W-14	Ed. 12-92	
Sources of Water Supply - Surface Waters	W-15	Ed. 12-92	
Sources of Water Supply - Ground Waters	W-15	Ed. 12-89	
Water Mains	W-16	Ed. 12-89	
Water Services	W-16	Ed. 12-89	
Meters	W-17	Ed. 12-89	
Classification of All Meters at End of Year by Customers	W-17	Ed. 12-89	
Hydrants	W-18	Ed. 12-92	
Sales for Resale	W-18	Ed. 12-92	
Power, Pumping and Purchased Water Statistics	W-19	Ed. 12-89	

RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing average common equity.

Description (a)		Thousands of Dollars	
		Common Equity (b)	Common Equity plus ITC (c)
Common Stock Outstanding	based on monthly averages if available	\$ 9	\$ 9
Premium on Capital Stock		577,304	577,304
Capital Stock Expense		-	-
Retained Earnings		134,645	134,645
Deferred Investment Tax Credit (Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission)			3,583
Other (Specify): Accumulated Other Comprehensive Income		(369)	(369)
Total Average Common Stock Equity plus Deferred Investment Credit (sum of lines 14 thru 25)		711,589	715,172
Add: Net Income		33,216	33,216
Other (Specify):			
Less: Preferred Dividends			
Other (Specify): (If Form PSC-AF6 is filed with the Commission, net income must be reduced by that portion of net income representing debt cost of deferred investment tax credit as shown on the form.)			62
Adjusted Net Income		\$ 33,216	\$ 33,154
Percent return (line 43 divided by line 27 to the nearest hundredth of a percent)		4.67%	4.64%

May not cross-check due to rounding.

RETURN ON RATE BASE COMPUTATION

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing the rate base.

Thousands of Dollars

Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service		910,878	\$ 11,873	\$ 922,751
Allocation of Common Plant				-
Completed Construction Not Classified				-
Nuclear Fuel				-
Materials and Supplies		154,641	-	154,641
Other (Specify):				-
				-
				-
Less Average:				
Reserve for Depreciation		575,120	912	576,032
Amortization Reserves				-
Customer Advances for Construction		5,919	-	5,919
Contribution in Aid of Construction				-
Other (Specify):				-
				-
				-
Average Net Rate Base	\$ -	\$ 484,480	\$ 10,961	\$ 495,441
RETURN				
Total Operating Income		45,952	803	\$ 46,755
Less: (Specify):				-
				-
				-
Adjusted Operating Income	\$ -	\$ 45,952	\$ 803	\$ 46,755
Adjusted Operating Income As A Percent Of Average Net Rate Base (Rounded To Nearest Hundredth of a Percent)	0.00%	9.48%	7.33%	9.44%
REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT				
Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin				
Description (a)	This Year (b)			
Operating Revenues	\$ 530,011,177			
Less: Out-of-state operating revenues				
Less: In-state interdepartmental sales				
Less: Current year write-offs of uncollectible accounts				
Wisconsin utility customers only	24,291,730			
Plus: Current year collection of Wisconsin utility customer				
accounts previously written off	11,442,190			
Other				
Revenues subject to Wisconsin remainder assessment	\$ 517,161,637			

May not cross-check due to rounding.

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CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

Project Description (a)	DIRECT CHARGES			
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
Transmission Plant	\$ 71,814	\$ 755,344	\$ 730,869	\$ (35,252)
Distribution Plant	6,297,198	7,942,040	11,172,901	664,855
General Plant	105,043	5,350,767	1,117,017	54,320
178th & Cleveland Interconnect	838	748	(64,960)	76
Badger Ethanol	11,345	106,485	142,227	13,012
Boyceville/Baldwin Interconnect Phase II	29,760	17,401	(70,796)	24,228
Fredonia	53	(5,831)	40,897	5,143
Guardian Lateral Project 4284	337,077	1,286,413	4,876,530	2,326,222
St Croix Aquaculture	965	20,624	10,072	652
Wheeler/Rice Lake Interrconnect	141,823	(28,014)	824,545	59,202
Total	\$ 6,995,916	\$ 15,445,977	\$ 18,779,302	\$ 3,112,458
% Of Total Direct Charges				

COMPLETED CONSTRUCTION CLEARED

Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

Project Description (a)	DIRECT CHARGES			
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
Transmission Plant	\$ 52,542	\$ 701,454	\$ 690,003	\$ (40,775)
Distribution Plant	6,610,713	7,855,389	11,666,727	496,491
General Plant	9,423	5,322,727	1,158,972	91,605
Badger Ethanol	62,878	290,755	1,688,008	195,043
Boyceville/Baldwin Interconnect Phase II	112,505	1,887,657	2,163,699	123,868
Fredonia	5,997	326,820	553,627	12,762
St Croix Aquaculture	965	20,624	10,072	656
Wheeler/Rice Lake Interrconnect	170,281	2,510,776	3,921,902	126,153
Total	\$ 7,025,304	\$ 18,916,202	\$ 21,853,010	\$ 1,005,803
% Of Total Direct Charges				

CONSTRUCTION OVERHEADS (Continued)

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES					
Total Direct Charges (f)	OVERHEADS				
	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
\$ 1,522,775	\$ 161,893	\$ 70,111	\$ -	\$ 22,672	\$ 1,777,451
26,076,994	2,371,448	1,128,283	-	2,081,554	31,658,279
6,627,147	-	185,430	-	33,163	6,845,740
(63,298)	(16,550)	(3,080)	-	264	(82,664)
273,069	17,062	10,903	-	3,582	304,616
593	8,828	23,369	-	9,395	42,185
40,262	10,414	1,961	-	17	52,654
8,826,242	-	80,585	1,412,527	106,415	10,425,769
32,313	-	836	-	304	33,453
997,556	76,197	43,008	-	44,773	1,161,534
\$ 44,333,653	\$ 2,629,292	\$ 1,541,406	\$ 1,412,527	\$ 2,302,139	\$ 52,219,017
	5.93%	3.48%	3.19%	5.19%	

COMPLETED CONSTRUCTION CLEARED (Continued)

Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

OVERHEADS					
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
1,403,224	145,343	67,665	0	16,824	1,633,056
26,629,320	2,457,271	1,148,701	-	2,204,293	32,439,585
6,582,727	-	180,791	-	2,989	6,766,507
2,236,684	17,062	14,667	-	25,668	2,294,081
4,287,729	25,748	61,209	-	44,811	4,419,497
899,206	120,837	40,934	-	2,564	1,063,541
32,317	-	836	-	304	33,457
6,729,112	45,002	51,856	-	60,060	6,886,030
\$ 48,800,319	\$ 2,811,263	\$ 1,566,659	\$ -	\$ 2,357,513	\$ 55,535,754
	5.76%	3.21%	0.00%	4.83%	

INVESTMENTS AND FUNDS (ACCTS. 123-128, incl.)

1. Report, with separate subheadings for each account the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.

2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Project Description (a)	Interest or Dividend Rate (b)	Par Value per Share (c)	No. of Shares or Principal Amount (d)	Book Cost End Of Year (e)
Account 124 - Other Investments				
Grand Avenue Corporation - (1) Common Stock			200 shares	\$ 200,000
Account 124 - Allowance to reduce investment cost to estimated market value.				(200,000)
TOTAL ACCOUNT 124				-
Account 128 - Other Special Funds				
CSV Keyman Life Insurance				10,717,014
(1) Formerly Milwaukee Redevelopment Corp. (2) Formerly Milwaukee Innovation Center				
Total				\$ 10,717,014

May not cross-check due to rounding.

ACCOUNTS RECEIVABLE (Accts. 142-143)

Particulars (a)	Amount End Of Year (b)
Customer accounts receivable (142):	
Electric department	
Gas department	\$ 81,938,622
Water department	70,425
Total utility service	82,009,047
Merchandising, jobbing and contract work	19,922
Total (Acct. 142)	\$ 82,028,969
Other accounts receivable (143):	
Officers and employees	\$ -
All other (List separately only the large or unusual items):	
Gas Capacity Release Sales	13,556,425
Wisconsin Leasing LLC	1,000,000
Contributions in Aid of Construction - Main Extension	6,037,550
VEBA	20,056
Nonutility Services	644,708
Miscellaneous	108,911
Total (Acct. 143)	\$ 21,367,650

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)

Particulars (a)	Electric Utility Customers (b)	Gas Utility Customers (c)	Water Other Customers (d)	Total Utility Customers (e)
Balance first of year		\$ 17,655,926		\$ 17,655,926
Add: Provision for uncollectibles during year		12,800,000	4,464	12,804,464
Collection of accounts written off		11,420,202	21,988	11,442,190
other credits (explain):	Note(2)	726,874		726,874
Total credits	-	24,947,076	26,452	24,973,528
Less: Accounts written off		24,265,278	26,452	24,291,730
other debits (explain):	-	-		-
Total debits	-	24,265,278	26,452	24,291,730
Balance end of year	\$ -	\$ 18,337,724	\$ -	\$ 18,337,724

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144) (cont.)

Particulars (a)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)
Balance first of year	\$ 17,655,926	\$ -	\$ 114,253	\$ 17,770,179
Add: Provision for uncollectibles during year	12,804,464	Note (1)	1,162,533	13,966,997
Collection of accounts written off	11,442,190	-	-	11,442,190
other credits (explain):	726,874	-	-	726,874
Total credits	24,973,528	-	1,162,533	26,136,061
Less: Accounts written off	24,291,730	-	60,594	24,352,324
other debits (explain): Sale of leasing services	-	-	86,541	86,541
Total debits	24,291,730	-	147,135	24,438,865
Balance end of year	\$ 18,337,724	\$ -	\$ 1,129,651	\$ 19,467,375
Loss on Wisconsin utility accounts:				
Accounts written off				\$ 24,291,730
Collection of such accounts previously written off				11,442,190
Net loss				\$ 12,849,540
Notes to explain "other" on lines 11, 14, 26 & 29 above:				
(1) Debit to customers resulting from amortization of escrow balance and deferred charges carried in account 182, per Rate Orders 6650-111 & 112 for \$1,096,000				
(2) Provision adjustment to properly value accumulated provision for uncollectible accounts. Offset is to account 182.				

May not cross-check due to rounding.

RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)

Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable

Name of Company (a)	Amount end of year	
	Notes Receivable (Acct. 145) (b)	Accts Receivable (Acct. 146) (c)
None		
* Wisconsin Electric receivable and payable are netted on F-22 and F-34 pages; all other companies are reported gross.		
** Balance Sheet on pages 110-113 presents the net receivables from and net payables to associated companies by company.		
TOTAL		-

PREPAYMENTS (ACCT. 165)

Class of prepayments (a)	Balance end of year (b)
Prepaid Insurance	\$ 562,207
Prepaid Taxes	10,189,680
T-2 Marketer Nominations	(74,237)
Miscellaneous Prepayments	3,600
Public Benefit Fees	1,050,346
	\$ 11,731,596

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (ACCT. 174)

Minor items may be grouped by classes, showing number of such items.

Description of Assets (a)	Balance end of year (b)
General Accounts Receivable	6,518
	\$ 6,518

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium.

Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.

Debt to which related
(a)

Unamortized debt discount and expense (181/226):

Debt Discount and Expense - Unsecured Notes

6.375% Notes due 2005

5.50% Notes due 2009

6.6% Note due 2013

Total

Unamortized premium on debt (251):

Total

AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181, 225 and 226)

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium.

Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.

Discount and expense or (net premium) balance first of year (b)	Charges during year (c)	Credits during year (d)	Balance end of year (e)
\$ 374,901	\$ -	\$ 97,662	\$ 277,239
569,964		80,677	489,287
388,575		33,070	355,505
\$ 1,333,440	\$ -	\$ 211,409	\$ 1,122,031
			\$ -
			-
			-
			-
			-
			-
			-
\$ -	\$ -	\$ -	\$ -

NOTES PAYABLE (Acct. 231)

Name of payee and purpose for which issued (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance end of year (e)
Deutsche Bank - Commercial Paper*	23-Dec-02	02-Jan-03	1.4000%	\$ 9,299,638
Deutsche Bank - Commercial Paper*	09-Dec-02	06-Jan-03	1.3600%	2,874,457
Deutsche Bank - Commercial Paper*	14-Nov-02	10-Jan-03	1.3500%	1,929,349
Deutsche Bank - Commercial Paper*	09-Dec-02	10-Jan-03	1.3600%	199,932
Deutsche Bank - Commercial Paper*	16-Dec-02	14-Jan-03	1.3700%	11,694,212
Deutsche Bank - Commercial Paper*	14-Nov-02	15-Jan-03	1.3500%	1,299,318
Deutsche Bank - Commercial Paper*	14-Nov-02	15-Jan-03	1.3500%	9,664,923
Deutsche Bank - Commercial Paper*	02-Dec-02	15-Jan-03	1.3700%	1,998,934
Deutsche Bank - Commercial Paper*	09-Dec-02	21-Jan-03	1.3600%	4,002,973
Deutsche Bank - Commercial Paper*	26-Dec-02	22-Jan-03	1.4000%	8,692,895
Deutsche Bank - Commercial Paper*	20-Nov-02	23-Jan-03	1.3600%	9,042,478
Deutsche Bank - Commercial Paper*	26-Dec-02	24-Jan-03	1.4000%	2,497,764
Deutsche Bank - Commercial Paper*	09-Dec-02	27-Jan-03	1.3600%	218,785
Deutsche Bank - Commercial Paper*	06-Dec-02	28-Jan-03	1.3600%	29,969,400
Deutsche Bank - Commercial Paper*	20-Nov-02	29-Jan-03	1.3600%	549,418
Deutsche Bank - Commercial Paper*	25-Nov-02	29-Jan-03	1.3800%	998,927
Deutsche Bank - Commercial Paper*	05-Dec-02	29-Jan-03	1.3600%	8,990,480
Deutsche Bank - Commercial Paper*	26-Dec-02	29-Jan-03	1.4000%	8,790,418
Deutsche Bank - Commercial Paper*	02-Dec-02	30-Jan-03	1.3700%	29,467,443
* Purpose for which issued: Working capital and other general corporate purposes.				
Total				\$ 142,181,744

PAYABLES TO ASSOCIATED COMPANIES (Acct. 233-234)

Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.			
		Amounts at end of year	
Name of Company (a)		Notes Payable (Acct. 233) (b)	Accts Payable (Acct. 234) (c)
WICOR, Inc.			\$ 212,358
Wisconsin Energy Corporation			-
Wisconsin Electric Power Company			16,152,187
*Balance Sheet on pages 110-113 presents the net receivables from and payables to associated companies by company.			
Wisconsin Electric payables and receivables netted on F-22 and F-34 pages			
TOTAL		\$ -	\$ 16,364,544

INTEREST ACCRUED (Acct. 237)

Class of debt (a)	Balance end of year (b)
Unsecured Notes:	
6.375% Due 2005	\$ 690,625
5.50% Notes due 2009	1,260,417
6.60% Notes due 2013	866,250
Customer Deposits	5
	\$ 2,817,296

MISC. CURRENT AND ACCRUED LIABILITIES (Acct. 242)

Minor items may be grouped by classes.	
Description (a)	Balance end of year (b)
True-up Liability & Refunds Due Gas Customers	\$ 3,475,048
Accrued salaries and wages	4,170,014
Accrued vacation payable	3,224,512
Severance Accruals	65,956
Accrued medical claims	797,980
Gas Cost Recovery Mechanism	-
Accrued Stock Options	-
Risk Management Trading Costs	(6,460)
Payroll related including taxes withheld and other payroll deductions	725,832
Merger Accrual	-
FAS 106 Liability	-
Other	250,783
	\$ 12,703,666

DISTRIBUTION OF TAXES TO ACCOUNTS

Explain basis for allocation if used.

If the total does not equal taxes accrued, include a reconciling schedule.

Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Un- employment Tax (e)
Accts. 408.1 and 409.1:				
Electric				
Gas	\$ 6,023,542	\$ 3,208,600	\$ 16,649,100	\$ 2,991,964
Water	-	13,100	53,500	42,311
Heating	-	-	-	-
Accts. 408.2 and 409.2	-	(264,000)	(1,077,200)	-
Acct. 409.3	-	-	-	-
Clearing accounts	-	-	-	-
Construction	-	-	-	55,160
Other (specify):				
Removal costs (Acct 108)	-	-	-	-
Prepaid taxes (Acct 165)	-	-	-	-
Intercompany (Acct 146)	-	-	-	-
Inventory (Acct 164)	-	-	-	-
Nonutility	-	-	-	-
Total	\$ 6,023,542	\$ 2,957,700	\$ 15,625,400	\$ 3,089,435

Notes and explanations regarding tax distribution:

DISTRIBUTION OF TAXES TO ACCOUNTS (Continued)

Explain basis for allocation if used.

If the total does not equal taxes accrued, include a reconciling schedule.

PSC Remainder Assessment (f)	Local Property Tax (g)	State and Local Taxes Other Than Wisconsin (h)	Other Taxes (i)	Total (j)
\$ 669,471	\$ 18,857	\$ -	\$ 2,552	\$ 29,564,086
-	-	-	-	108,911
-	-	-	-	-
-	-	-	-	(1,341,200)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	55,160
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 669,471	\$ 18,857	\$ -	\$ 2,552	\$ 28,386,957

Notes and explanations regarding tax distribution:

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INTEREST AND DIVIDEND INCOME (Acct. 419)

Security or account on which received (a)	Interest or Dividend Rate (b)	Amount (c)
(list items greater than \$10,000 separately, others may be grouped):		
Interest earned on:		
Temporary cash investment		\$ -
Margin Account		70,026
Miscellaneous		7,355
Total interest and dividends		\$ 77,381
Expenses applicable to above (as listed hereunder):		
Total expenses		\$ -
Interest and dividend income, before taxes		\$ 77,381

May not cross-check due to rounding.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Description of item (a)	Amount (b)
Acct. 923--OUTSIDE SERVICES EMPLOYED--State total cost, nature of service, and name of each person who was paid for services includible in this account, \$10,000 or more in case of Class B utilities and \$25,000 or more in case of Class A utilities.	
Gas Supply Consulting Inc.	\$ 850,497
Baker and Botts - Legal service relating to FERC matters.	825,932
Deloitte & Touche	25,619
Various	(372,793)
Total	\$ 1,329,255
Acct. 924--PROPERTY INSURANCE--List hereunder major classes of expenses and also state extent to which utility is self-insured against insurable risks to its property	
Premiums for insurance	\$ 121,600
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 261, Property Insurance Reserve	
Other expenses (list major classes):	
Total	\$ 121,600
Acct. 925--INJURIES AND DAMAGES--List hereunder major classes of expense. Also, state extent to which utility is self-insured against risks of injuries and damages to employees or to others:	
Premiums for insurance	\$ 581,028
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 228, Injuries and Damages reserves	-
Expenses of investigating and adjusting claims	4,366
Cost of safety and accident-prevention activities	42,291
Other expenses (list major classes):	
Worker's Compensation	210,666
Personal Injuries & Damages	388,483
Allocated expense	(7,974)
Total	\$ 1,218,860

May not cross-check due to rounding.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

Description of item (a)	Amount (b)
Acct. 926--EMPLOYEE PENSIONS AND BENEFITS--Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926	
Pension accruals or payments to pension fund	\$ 219,417
Pension payments under unfunded basis	-
Employees benefits (life, health, accident & hospital insur. etc.)	2,903,087
Expense of educational and recreational activities for employees	63,849
Other expenses (list major items) Purchase Accounting Benefits	(7,308,996)
Pension expense - FASB 87	(14,683,248)
Employee savings plan	1,063,302
Post-retirement benefit expense - FAS 106	4,184,801
Long-term disability - formal plan	82,221
Employee pensions and benefits transferred to:	-
Construction	(1,820,092)
Non-Utility	(284,866)
Removal & Salvage	(84,580)
Deferred Assets	(36,971)
Other	(8,037)
Total	\$ (15,710,113)
Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES	
Industry association dues	\$ 212,687
Nuclear power research expenses	-
Other experimental and general research expenses	45,000
Expenses of corporate organization and of servicing outstanding securities of utility	21,410
Directors fees and expenses	-
Other expenses (list major items):	2,115
WEC allocation to WGC	-
Patent Infringement Settlement	706,751
Corporate Memberships	280,000
Other	173,920
	32,830
Total	\$ 1,474,713
Acct. 922--ADMINISTRATIVE EXPENSES TRANSFERRED--Cr.--Explain basis of computation of credit in this account.	
A & G expense transferred to construction and retirement work in progress	\$ (1,577,593)
A & G expense transferred to non-utility accounts	(187,495)
Total	\$ (1,765,088)

May not cross-check due to rounding.

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (Cont.)

Accumulated provision for depreciation							
Straight line accruals		Additional accruals (i)	Book cost of plant retired (j)	Cost of removal (k)	Salvage (l)	Other additions or (deductions) (m)	Balance end of year (n)
Rate (g)	Amount (h)						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.

INTENTIONALLY LEFT BLANK

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR
Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

Location	Customers end of year	Location	Customers end of year
(a)	(b)	(a)	(b)
ADAMS COUNTY		BURNETT COUNTY- TOWNS (continued)	
CITIES		Daniels	58
Adams	703	Dewey	28
VILLAGES		Grantsburg	82
Friendship	313	La Follette	71
TOWNS		Meenon	136
Adams	204	Oakland	62
Jackson	6	Rusk	9
Lincoln	14	Sand Lake	27
New Chester	116	Siren	178
Preston	181	Swiss	5
Richfield	10	Wood River	36
Rome	1,234	TOTAL	1,794
TOTAL	2,781	CALUMET COUNTY	
BARRON COUNTY		VILLAGES	
CITIES		Sherwood	774
Barron	1,097	TOWNS	
Chetek	859	Harrison	1,841
Cumberland	1,000	Woodville	64
Rice Lake	2,990	TOTAL	2,679
VILLAGES		CHIPPEWA COUNTY	
Almena	264	CITIES	
Cameron	619	Bloomer	1,050
Haugen	97	Cornell	467
New Auburn	3	Stanley	739
Turtle Lake	350	VILLAGES	
TOWNS		Boyd	237
Almena	48	Cadott	473
Arland	7	New Auburn	165
Barron	77	TOWNS	
Chetek	303	Anson	310
Clinton	2	Delmar	22
Crystal Lake	40	Edson	1
Cumberland	49	Estella	18
Dovre	14	Goetz	10
Lakeland	3	Sigel	29
Maple Plain	1	Woodmohr	12
Oak Grove	13	TOTAL	3,533
Prairie Lake	258	CLARK COUNTY	
Rice Lake	750	CITIES	
Stanley	435	Abbotsford	557
Sumner	2	Colby	383
Turtle Lake	11	Greenwood	390
TOTAL	9,292	Loyal	462
BROWN COUNTY		Neillsville	917
VILLAGES		Owen	379
Pulaski	1,074	Thorp	683
TOWNS		VILLAGES	
Holland	174	Curtiss	85
Pittsfield	18	Dorchester	342
TOTAL	1,266	Granton	107
BURNETT COUNTY		Unity	61
VILLAGES		Withee	207
Grantsburg	489	TOWNS	
Siren	350	Colby	30
Webster	263	Eaton	37
		Fremont	91
		Grant	33

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.			
Location	Customers end of year	Location	Customers end of year
(a)	(b)	(a)	(b)
TOWNS (continued) - CLARK COUNTY		DUNN COUNTY	
Green Grove	5	VILLAGES	
Hixon	20	Boyceville	391
Hoard	20	Colfax	436
Loyal	12	Downing	73
Lynn	35	Knapp	71
Mayville	33	TOWNS	
Pine Valley	68	Colfax	6
Thorp	34	Stanton	4
Weston	49	Tiffany	38
Withee	31	TOTAL	1,019
York	7		
TOTAL	5,078	EAU CLAIRE COUNTY	
		CITIES	
		Augusta	548
		TOWNS	
COLUMBIA COUNTY		Bridge Creek	31
CITIES		Ludington	17
Columbus	1,731	TOTAL	596
VILLAGES			
Fall River	469		
TOWNS		FLORENCE COUNTY	
Columbus	38	TOWNS	
Fountain Prairie	79	Aurora	151
TOTAL	2,317	TOTAL	151
DANE COUNTY		FOND DU LAC COUNTY	
CITIES		VILLAGES	
Sun Prairie	8,167	Fairwater	158
VILLAGES		TOWNS	
Belleville	667	Metomen	2
Marshall	1,219	TOTAL	160
TOWNS			
Bristol	793	GRANT COUNTY	
Burke	155	CITIES	
Medina	115	Boscobel	1,113
Montrose	74	Cuba City	712
Sun Prairie	502	Fennimore	940
York	9	Lancaster	1,351
TOTAL	11,701	VILLAGES	
		Bloomington	152
DODGE COUNTY		Blue River	163
CITIES		Dickeyville	235
Columbus	0	Mount Hope	51
Hartford	10	Muscoda	522
VILLAGES		Patch Grove	44
Iron Ridge	360	TOWNS	
Neosho	191	Bloomington	1
TOWNS		Boscobel	141
Ashippun	397	Fennimore	36
Elba	166	Hazel Green	39
Herman	38	Jamestown	375
Hubbard	64	Liberty	69
Lebanon	283	Marion	39
Portland	90	Mount Hope	7
Rubicon	218	Muscoda	99
TOTAL	1,817	North Lancaster	7

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR
Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

Location	Customers end of year	Location	Customers end of year
(a)	(b)	(a)	(b)
TOWNS (continued) - GRANT COUNTY			
Paris	32	JACKSON COUNTY	
Patch Grove	10	CITIES	
Smelser	62	Black River Falls	1,268
South Lancaster	112	VILLAGES	
Watterstown	1	Alma Center	168
TOTAL	6,313	Hixton	176
		Merrillan	179
		Taylor	187
GREEN COUNTY			
CITIES		TOWNS	
Brodhead	1,042	Adams	74
Monroe	4,090	Albion	101
VILLAGES		Alma	45
Albany	417	Brockway	518
Belleville	46	Curran	6
Brownton	88	Hixton	8
Monticello	357	Springfield	6
New Glarus	775	TOTAL	2,736
TOWNS			
Albany	46		
Cadiz	10	JEFFERSON COUNTY	
Clarno	44	CITIES	
Decatur	251	Waterloo	1,157
Exeter	203	TOWNS	
Monroe	117	Waterloo	2
Mount Pleasant	3	TOTAL	1,159
New Glarus	40		
Spring Grove	7		
Washington	5	LACROSSE COUNTY	
TOTAL	7,541	VILLAGES	
		Bangor	421
GREEN LAKE COUNTY			
CITIES		Rockland	170
Markesan	613	West Salem	1,572
Princeton	664	TOWNS	
VILLAGES		Bangor	30
Kingston	142	Burns	53
Marquette	131	Hamilton	164
TOWNS		TOTAL	2,410
Brooklyn	102		
Green Lake	639	LAFAYETTE COUNTY	
Kingston	110	CITIES	
Mackford	49	Cuba City	84
Manchester	76	Shullsburg	528
Marquette	36	VILLAGES	
Princeton	645	South Wayne	141
TOTAL	3,207	TOWNS	
		Benton	20
IOWA COUNTY			
VILLAGES		Elk Grove	5
Avoca	218	Shullsburg	10
Muscoda	34	Wayne	7
TOWNS		Wiota	16
Pulaski	18	TOTAL	811
TOTAL	270		

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR
Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

Location	Customers end of year	Location	Customers end of year
(a)	(b)	(a)	(b)
MARATHON COUNTY		MILWAUKEE COUNTY	
CITIES		CITIES	
Abbotsford	228	Glendale	5,376
Colby	201	Greenfield	1,832
Marshfield	196	Milwaukee	207,870
VILLAGES		St. Francis	1,028
Athens	423	Wauwatosa	18,888
Spencer	641	West Allis	24,655
Stratford	512	VILLAGES	
Unity	87	Bayside	1,592
TOWNS		Brown Deer	4,167
Brighton	21	Fox Point	2,588
Day	94	River Hills	630
Eau Pleine	12	Shorewood	5,344
Holton	5	West Milwaukee	1,774
Hull	13	Whitefish Bay	5,313
Johnson	44	TOTAL	
McMillan	398		281,057
Rietbrock	13	MONROE COUNTY	
Spencer	127	CITIES	
TOTAL	3,015	Sparta	3,120
MARINETTE COUNTY		Tomah	3,261
CITIES		VILLAGES	
Niagara	545	Cashton	369
TOWNS		Wyeville	55
Niagara	72	TOWNS	
TOTAL	617	Adrian	6
MARQUETTE COUNTY		Angelo	131
CITIES		Byron	82
Montello	739	Greenfield	88
VILLAGES		Jefferson	36
Endeavor	183	La Fayette	1
Neshkoro	217	LaGrange	303
Oxford	244	Leon	67
Westfield	555	Portland	1
TOWNS		Sparta	402
Harris	120	Tomah	133
Mecan	4	TOTAL	
Montello	368		8,055
Moundville	43	OCONTO COUNTY	
Neshkoro	138	CITIES	
Newton	9	Gillett	636
Oxford	134	Oconto Falls	1,024
Packwaukee	538	VILLAGES	
Shields	17	Pulaski	1
Springfield	69	TOWNS	
Westfield	184	Chase	396
TOTAL	3,562	Gillett	61
MILWAUKEE COUNTY		Morgan	43
CITIES		Oconto Falls	31
Glendale	5,376	Stiles	45
Greenfield	1,832	Underhill	54
Milwaukee	207,870	TOTAL	
St. Francis	1,028		2,291
Wauwatosa	18,888	MONROE COUNTY	
West Allis	24,655	CITIES	
VILLAGES		Sparta	3,120
Bayside	1,592	Tomah	3,261
Brown Deer	4,167	VILLAGES	
Fox Point	2,588	Cashton	369
River Hills	630	Wyeville	55
Shorewood	5,344	TOWNS	
West Milwaukee	1,774	Adrian	6
Whitefish Bay	5,313	Angelo	131
TOTAL		Byron	82
	281,057	Greenfield	88
MONROE COUNTY		Jefferson	36
CITIES		La Fayette	1
Sparta	3,120	LaGrange	303
Tomah	3,261	Leon	67
VILLAGES		Portland	1
Cashton	369	Sparta	402
Wyeville	55	Tomah	133
TOWNS		TOTAL	
Adrian	6		8,055
Angelo	131	OCONTO COUNTY	
Byron	82	CITIES	
Greenfield	88	Gillett	636
Jefferson	36	Oconto Falls	1,024
La Fayette	1	VILLAGES	
LaGrange	303	Pulaski	1
Leon	67	TOWNS	
Portland	1	Chase	396
Sparta	402	Gillett	61
Tomah	133	Morgan	43
TOTAL		Oconto Falls	31
	8,055	Stiles	45
OCONTO COUNTY		Underhill	54
CITIES		TOTAL	
Gillett	636		2,291
Oconto Falls	1,024	MONROE COUNTY	
VILLAGES		CITIES	
Pulaski	1	Sparta	3,120
TOWNS		Tomah	3,261
Chase	396	VILLAGES	
Gillett	61	Cashton	369
Morgan	43	Wyeville	55
Oconto Falls	31	TOWNS	
Stiles	45	Adrian	6
Underhill	54	Angelo	131
TOTAL		Byron	82
	2,291	Greenfield	88
MONROE COUNTY		Jefferson	36
CITIES		La Fayette	1
Sparta	3,120	LaGrange	303
Tomah	3,261	Leon	67
VILLAGES		Portland	1
Cashton	369	Sparta	402
Wyeville	55	Tomah	133
TOWNS		TOTAL	
Adrian	6		8,055
Angelo	131	OCONTO COUNTY	
Byron	82	CITIES	
Greenfield	88	Gillett	636
Jefferson	36	Oconto Falls	1,024
La Fayette	1	VILLAGES	
LaGrange	303	Pulaski	1
Leon	67	TOWNS	
Portland	1	Chase	396
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Greenfield	88	Gillett	636
Jefferson	36	Oconto Falls	1,024
La Fayette	1	VILLAGES	
LaGrange	303	Pulaski	1
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TOWNS		Tomah	3,261

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.			
Location	Customers end of year	Location	Customers end of year
(a)	(b)	(a)	(b)
OUTAGAMIE COUNTY		PEPIN COUNTY	
CITIES		CITIES	
Kaukauna	4,427	Durand	571
New London	551	TOWNS	
Seymour	1,155	Durand	75
VILLAGES		Waterville	106
Bear Creek	160	Waubek	55
Black Creek	414	TOTAL	
Combined Locks	1,024		807
Hortonville	846	PIERCE COUNTY	
Kimberly	2,719	VILLAGES	
Little Chute	3,438	Bay City	223
Shiocton	327	Ellsworth	1,134
TOWNS		Elmwood	325
Black Creek	55	Phum City	195
Bovina	62	Spring Valley	445
Buchanan	2,094	TOWNS	
Dale	406	Ellsworth	30
Deer Creek	3	Gilman	21
Ellington	153	Hartland	2
Freedom	1,046	Isabelle	40
Grand Chute	61	Spring Lake	17
Greenville	27	Trenton	390
Hortonia	128	Union	2
Kaukauna	97	TOTAL	
Maple Creek	2		2,824
Oneida	21	POLK COUNTY	
Osborn	92	CITIES	
Seymour	93	Amery	1,061
Vanden Broek	292	St. Croix Falls	738
TOTAL		VILLAGES	
	19,693	Balsam Lake	584
OZAUKEE COUNTY		Centuria	298
CITIES		Clayton	169
Cedarburg	3,944	Clear Lake	414
Mequon	8,424	Dresser	311
Port Washington	3,853	Frederick	459
VILLAGES		Luck	460
Bayside	44	Milltown	354
Belgium	637	Osceola	732
Fredonia	652	Turtle Lake	47
Grafton	3,946	TOWNS	
Newburg	29	Apple River	9
Saukville	1,433	Balsam Lake	102
Thiensville	1,273	Beaver	60
TOWNS		Black Brook	69
Belgium	278	Clayton	81
Cedarburg	1,868	Clear Lake	5
Fredonia	368	Farmington	4
Grafton	1,371	Garfield	199
Port Washington	355	Lincoln	500
Saukville	253	Luck	47
TOTAL		Milltown	87
	28,728	Osceola	159
		St. Croix Falls	38
		West Sweden	24
		TOTAL	
			7,011

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Location	Customers end of year	Location	Customers end of year
(a)	(b)	(a)	(b)
TAYLOR COUNTY-Continued		WASHINGTON COUNTY-TOWNS (Cont)	
TOWNS		Trenton	1,069
Deer Creek	1	Wayne	162
Little Black	79	West Bend	1,750
Medford	138	TOTAL	37,838
TOTAL	2,004		
TREMPEALEAU COUNTY		WAUKESHA COUNTY	
CITIES		CITIES	
Blair	486	Brookfield	8,035
Osseo	674	Milwaukee	0
VILLAGES		VILLAGES	
Pigeon Falls	127	Butler	948
TOWNS		Elm Grove	2,415
Pigeon	14	Lannon	452
Preston	7	Menomonee Falls	13,192
Sumner	26	Merton	0
TOTAL	1,334	Sussex	3,222
		TOWNS	3,279
		Lisbon	
		TOTAL	31,543
WASHBURN COUNTY		WAUPACA COUNTY	
CITIES		CITIES	
Shell Lake	590	Clintonville	1,809
Spooner	986	Waupaca	2,077
TOWNS		Weyauwega	714
Bashaw	43	VILLAGES	
Bass Lake	17	Embarass	155
Beaver Brook	89	Fremont	260
Evergreen	106	TOWNS	
Spooner	89	Bear Creek	21
Springbrook	76	Caledonia	112
Stinnett	16	Dayton	730
Trego	102	Farmington	1,144
TOTAL	2,114	Fremont	66
		Larrabee	117
		Lebanon	42
		Lind	242
		Matteson	24
		Mukwa	525
		New London	1,939
		Royalton	26
		Waupaca	101
		Weyauwega	42
		TOTAL	10,146
WASHINGTON COUNTY		WAUSHARA COUNTY	
CITIES		CITIES	
Hartford	4,024	Wautoma	827
West Bend	9,294	VILLAGES	
VILLAGES		Coloma	189
Germantown	6,658	Hancock	197
Jackson	2,080	Lohrville	183
Kewaskum	1,057	Plainfield	333
Newburg	323	Red Granite	465
Slinger	1,430	Wild Rose	343
TOWNS		TOWNS	
Addison	916	Coloma	164
Barton	667		
Erin	721		
Farmington	579		
Germantown	108		
Hartford	1,217		
Jackson	910		
Kewaskum	70		
Polk	1,183		
Richfield	3,620		

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Location	Customers end of year	Location	Customers end of year
(a)	(b)	(a)	(b)
WAUSHARA COUNTY-TOWNS (Cont)			
Dakota	302		
Hancock	91		
Leon	178		
Marion	774		
Mt. Morris	82		
Oasis	4		
Plainfield	24		
Poysippi	136		
Richford	22		
Rose	3		
Saxeville	105		
Springwater	507		
Warren	63		
Wantoma	246		
TOTAL	5,238		
WINNEBAGO COUNTY			
TOWN			
Wolf River	9		
TOTAL	9		
WOOD COUNTY			
CITIES			
Marshfield	6,769		
Nekoosa	900		
Pittsville	236		
Wisconsin Rapids	6,933		
VILLAGES			
Arpin	106		
Auburndale	235		
Biron	332		
Hewitt	208		
Milladore	103		
Port Edwards	680		
Rudolph	171		
Vesper	225		
TOWNS			
Arpin	25		
Auburndale	20		
Cameron	78		
Dexter	1		
Grand Rapids	2,727		
Hansen	2		
Lincoln	85		
Marshfield	53		
Milladore	29		
Port Edwards	129		
Richfield	30		
Rock	8		
Rudolph	49		
Saratoga	1,078		
Seneca	98		
Sherry	38		
Sigel	46		
Wood	19		
TOTAL	21,413		
COMPANY TOTAL	561,572		

GAS OPERATING EXPENSES

Particulars (a)	Wisconsin Jurisdictional Operations (b)	Other Jurisdictional Operations (c)	Total Operations (d)
OPERATING EXPENSES			
Manufactured gas production expenses (700-742)	\$ 29,937	\$ -	\$ 29,937
Purchased gas expenses (804-813)	334,820,542	-	334,820,542
Total production expenses	334,850,479	-	334,850,479
Storage expenses (840-848.3)	93,410	-	93,410
Transmission expenses (850-867)	237,225	-	237,225
Distribution expenses (870-894)	25,184,690	-	25,184,690
Customer accounts expenses (901-905)	22,781,033	-	22,781,033
Customer service expenses (907-910)	12,337,339	-	12,337,339
Sales promotion expenses (911-916)	284,717	-	284,717
Administrative and general expenses (920-935)	17,603,534	-	17,603,534
Total operation and maintenance	413,372,427	-	413,372,427
Depreciation expense (403)	37,680,407	-	37,680,407
Amortization limited-term utility investment (404)	-	-	-
Amortization of other utility plant (405)	2,950	-	2,950
Amortization utility plant acquisition adjustment (406)	-	-	-
Amortization of property losses (407.1)	-	-	-
Amortization of conversion expenses (407.2)	-	-	-
Taxes other than income taxes (408.1)	9,687,529	-	9,687,529
Income taxes (409.1)	19,857,700	-	19,857,700
Deferred income taxes, utility operating income (410.1 & 411.1)	2,293,949	-	2,293,949
Investment tax credit adj utility oper. (411.4)	(426,015)	-	(426,015)
Total operating expenses	\$ 482,468,947	\$ -	\$ 482,468,947

May not cross-check due to rounding.

OPERATING REVENUES FROM NATURAL GAS UTILITY

Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers and show totals for each account 480-484 incl. Report average number of customers on basis of number of meters. Where meters are added for billing purposes count one customer for each group of meters so added. Compute averages on basis of 12 month end figures. For industrial interruptible sales, report data by priority of interruption if not provided for by separate rate schedules.

Other operating revenues:

Report succinct statement of the revenues in each account showing separate totals for each account.

Report name of lessee and description of property for major items of rent revenue. Group other rents by classes.

Report basis of charges for any interdepartmental rents.

Report details of major items in Acct. 495 and group other items.

Rate schedule (a)	Wisconsin Geographical Operations		
	Revenues (b)	Therms (c)	Customers (d)
Acct 480 - Residential			
Residential Non-Heating GS-1	\$ 6,632,481	7,881,776	26,966
Residential Heating GS-1	333,466,878	463,843,289	479,814
Total Acct 480	340,099,359	471,725,065	506,780
Acct 481 - Commercial and Industrial			
Commercial Non-Heating CGS-1	6,503,827	11,274,781	2,835
Commercial Heating CGS-1	115,499,528	196,044,185	44,309
Industrial General CGS-1	1,217,796	2,102,086	125
Industrial Heating - CGS-1	8,169,954	14,294,150	879
Industrial Large Volume Firm LVF-1	20,672,883	40,172,425	644
Industrial Interruptible NGV-1, ACD-I	117,344	262,323	10
II-15	9,350,391	21,680,143	45
Sales to End-users through Marketers	1,804,071	N/A	N/A
Total Acct 481	163,335,794	285,830,093	48,847
Total Gas Distribution Sales	503,435,153	757,555,158	555,627
Acct 489 - Transportation Gas			
Firm	9,366,566	128,502,381	880
Interruptible	14,031,028	345,190,392	261
Total Acct 489	23,397,594	473,692,773	1,141
Total All Gas Sales	526,832,747	1,231,247,931	556,768
Acct 484 - Sales Interdepartmental	-	N/A	N/A
Acct 483 - Sales for Resale	6,050	N/A	N/A
Acct 487 - Late Payment Charges	3,057,722	N/A	N/A
Acct 488 - Miscellaneous Service Revenue	1,677,283	N/A	N/A
Acct 493 - Rent from Other Gas Property	50,350	N/A	N/A
Acct 495 - Other Gas Revenues:			
True-up Over-recovery	(3,247,444)	N/A	N/A
Retailer's discount on Wisconsin sales tax collections	44,815	N/A	N/A
Treble Damages	-	N/A	N/A
Other	97	N/A	N/A
Acct 497 - Penalty Revenue	-	N/A	N/A
Acct 498 - Utility Incentive Revenues	-	N/A	N/A
TOTAL WISCONSIN	\$ 528,421,620	1,231,247,931	556,768

May not cross-check due to rounding.

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GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
MANUFACTURED GAS PRODUCTION EXPENSES (List applicable prescribed accounts)			
LIQUIFIED PETROLEUM GAS (LPG) PROD:			
Other Power Expenses (712)	\$ -	\$ -	\$ -
LPG Expenses (717)	5,448	2,870	2,578
LPG (728)	11,673	67	11,606
Gas Mixing Expenses (733)	1,776	-	1,776
Miscellaneous Expenses (735)	78	66	12
Maint. of Structures/Improvements (741)	5,792	3,810	1,982
Maint. of LPG Equipment (742)	5,170	3,266	1,904
Total manufactured gas production expenses	\$ 29,937	\$ 10,079	\$ 19,858

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
PURCHASED GAS EXPENSES			
Natural gas city gate purchases (804) inc. storage withdrawals	\$ 334,579,754	\$ 286,704	\$ 334,293,050
Other gas purchases (805)	-	-	-
Purchased gas expenses (807)	124,025	-	124,025
Gas withdrawn from stor.--Debit (808.1) LNG only	116,763	-	116,763
Gas delivered to stor.--Credit (808.2) LNG only	-	-	-
Gas used for other ut. op.--Cr. (812)	-	-	-
Other gas supply expenses (813)	-	-	-
Total purchased gas expenses	\$ 334,820,542	\$ 286,704	\$ 334,533,838
STORAGE EXPENSES			
Operation supervision and eng. (840)	\$ -	\$ -	\$ -
Operation labor and expenses (841)	43,109	35,488	7,621
Rents (842)	-	-	-
Fuel (842.1)	-	-	-
Power (842.2)	-	-	-
Gas losses (842.3)	-	-	-
Maint. supervision and eng. (843.1)	1,238	-	1,238
Maint. of struct. & improv. (843.2)	23,464	26,745	(3,281)
Maintenance of gas holders (843.3)	-	-	-
Maint. of purification equip. (843.4)	345	164	181
Maint. of liquefaction equip. (843.5)	8,169	6,267	1,902
Maint. of vapor. equip. & other (843.6-843.9)	17,085	8,986	8,099
Total storage expenses	\$ 93,410	\$ 77,650	\$ 15,760
TRANSMISSION EXPENSES			
Operation supervision and eng. (850)	\$ -	\$ -	\$ -
Sys. control & load dispatching (851)	-	-	-
Communications system expenses (852)	-	-	-
Compressor stat. labor & expen. (853)	-	-	-
Gas for compressor station fuel (854)	-	-	-
Other fuel & power for com. sta. (855)	-	-	-
Mains expenses (856)	42,535	17,560	24,975
Measuring & reg. stat. expenses (857)	188,070	35,917	152,153
Trans. & comp. of gas by others (858)	-	-	-
Other expenses (859)	-	-	-
Rents (860)	-	-	-
Maint. supervision & engineer. (861)	-	-	-
Maint. of struct. & improv. (862)	-	-	-
Maintenance of mains (863)	5,464	3,027	2,437
Maint. of compr. stat. equip. (864)	-	-	-
Maint. of meas. & reg. st. eq. (865)	1,156	869	287
Maint. of communication equip. (866)	-	-	-
Maintenance of other equipment (867)	-	-	-
Total transmission expenses	\$ 237,225	\$ 57,373	\$ 179,852
DISTRIBUTION EXPENSES			
Operation supervision & engin. (870)	\$ 1,634,438	\$ 1,553,928	\$ 80,510
Distribution load dispatching (871)	566,260	352,424	213,836
Compressor stat. labor & expen. (872)	-	-	-
Compressor station fuel & power (873)	-	-	-
Mains and services expenses (874)	5,997,246	1,999,582	3,997,664
Meas. & reg. stat. expen.--Gen. (875)	730,167	316,097	414,070
Meas. & reg. stat. expen.--Ind. (876)	-	-	-
Subtotal--dist. exp.--carried forward	\$ 8,928,111	\$ 4,222,031	\$ 4,706,080

May not cross-check due to rounding.

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
dist. exp. (Amount brought forward)	8,928,111	\$ 4,222,031	\$ 4,706,080
Meas. & reg. sta. ex.-City gate (877)	762,846	275,147	487,699
Meter & house regulator expenses (878)	2,053,646	2,185,931	(132,285)
Customer installations expenses (879)	2,035,489	2,121,042	(85,553)
Other expenses (880)	3,060,515	2,998,060	62,455
Rents (881)	-	-	-
Maint. supervision & eng. (885)	619,207	610,414	8,793
Maint. of struct. & improv. (886)	-	-	-
Maintenance of mains (887)	2,475,017	1,293,279	1,181,738
Maint. of compres. stat. equip. (888)	-	-	-
Maint. of meas. & reg. st. eq.-Gen. (889)	913,647	590,130	323,517
Maint. of meas. & reg. st. eq.-In. (890)	-	-	-
Maint. of meas. & reg. st. eq.-City (891)	176,895	106,336	70,559
Maintenance of services (892)	2,395,009	1,464,578	930,431
Maint. of meters and house reg. (893)	1,584,238	839,838	744,400
Maintenance of other equipment (894)	180,070	83,175	96,895
Total distribution expenses	\$ 25,184,690	\$ 16,789,961	\$ 8,394,729
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	\$ 255,651	\$ 255,651	\$ -
Meter reading expenses (902)	2,930,906	1,176,941	1,753,965
Customer records & collect. exp. (903)	8,099,576	6,556,567	1,543,009
Uncollectible accounts (904)	11,463,072	-	11,463,072
Miscell. customer accts. expen. (905)	31,828	-	31,828
Total customer accts. expenses	\$ 22,781,033	\$ 7,989,159	\$ 14,791,874
CUSTOMER SERVICE EXPENSES			
Supervision (907)	\$ 225,980	\$ 225,980	\$ -
Customer assistance expenses (908)	11,681,844	2,977,458	8,704,386
Informational advertising expenses (909)	581,379	275	581,104
Miscell. customer accts. expen. (910)	(151,864)	-	(151,864)
Total customer service expenses	\$ 12,337,339	\$ 3,203,713	\$ 9,133,626
SALES PROMOTION EXPENSES			
Supervision (911)	\$ -	\$ -	\$ -
Demonstrating & selling expenses (912)	284,717	289,685	(4,968)
Advertising expenses (913)	-	-	-
Miscell. sales expenses (916)	-	-	-
Total sales promotion expenses	\$ 284,717	\$ 289,685	\$ (4,968)
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and general salaries (920)	\$ 11,882,840	\$ 11,861,931	\$ 20,909
Office supplies and expenses (921)	18,394,955	52,429	18,342,526
Admin. expenses transferred--cr. (922)	(1,719,790)	-	(1,719,790)
Outside services employed (923)	1,326,148	-	1,326,148
Property insurance (924)	120,396	-	120,396
Injuries and damages (925)	1,216,461	-	1,216,461
Employee pensions and benefits (926)	(15,723,338)	76,196	(15,799,534)
Regulatory commission expenses (928)	561,893	436,933	124,960
Duplicate charges--cr. (929)	-	-	-
Instit. or goodwill advert. (930.1)	10,851	914	9,937
Miscellaneous general expense (930.2)	1,474,214	12,290	1,461,924
Rents (931)	-	-	-
Maintenance of general plant (935)	58,904	28,297	30,607
Total administ. & gen. expenses	\$ 17,603,534	\$ 12,468,990	\$ 5,134,544
Total gas operat. & maint. expenses	\$ 413,372,427	\$ 41,173,314	\$ 372,199,113

May not cross-check due to rounding.

DETAIL OF NATURAL GAS CITY GATE PURCHASES, ACCOUNT 804

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
PURCHASED GAS EXPENSES			
Wages and Salaries (804.11)	\$ 560,776	\$ 245,104	\$ 315,672
Supplies and Expenses (804.12)	27,017	36,495	(9,478)
Miscellaneous Purchased Gas Expenses (804.13)	323	-	323
Gas Contract Reservation Fees (804.21)	5,290,668	-	5,290,668
Gas Contract Commodity Costs (804.22)	240,069,996	-	240,069,996
Spot Gas Commodity Costs (804.23)	57,743,407	-	57,743,407
Other Gas Purchases (804.24)	7,638,715	3,539	7,635,176
Gas Surcharges (804.25)	-	-	-
Financial Instruments Expenses (804.26)	2,103,304	-	2,103,304
Gas Purchase Miscellaneous Expenses (804.27)	-	-	-
Purchased Gas Sold - Credit (804.32)	(62,936,649)	-	(62,936,649)
Gas Commodity Cost Transferred to Storage - Credit (804.33)	(63,086,048)	-	(63,086,048)
Gas Used in Utility Operations - Credit (804.34)	(709,868)	-	(709,868)
Gas Used for Transmission Pumping and Compression - Credit (804.35)	(4,708,156)	-	(4,708,156)
Total Purchased Gas Expenses	\$ 181,993,485	\$ 285,138	\$ 181,708,347
TRANSMISSION EXPENSES			
Transmission Contract Reservation Fees (804.41)	\$ 58,397,381	\$ 1,566	\$ 58,395,815
Commodity Transmission Fees (804.42)	1,542,280	-	1,542,280
Gas Transmission Surcharges (804.43)	1,864,865	-	1,864,865
Gas Transmission Fuel Expenses (804.44)	4,708,156	-	4,708,156
No-notice Services Expenses (804.45)	5,840,835	-	5,840,835
Other Transmission Fees and Expenses (804.46)	75,557	-	75,557
Miscellaneous Transmission Expenses (804.48)	(2,590,008)	-	(2,590,008)
Penalties, Unauthorized Use and Overrun, Utility (804.49)	88,653	-	88,653
Penalties, Unauthorized Use and Overrun, End-user (804.51)	-	-	-
Transmission Services Sold - Credit (804.52)	(7,636,262)	-	(7,636,262)
Gas Transmission Expenses Transferred to Storage - Credit (804.53)	(741,604)	-	(741,604)
Gas Transmission Expenses Used in Utility Operations - Credit (804.54)	-	-	-
Total Transmission Expenses	\$ 61,549,853	\$ 1,566	\$ 61,548,287
STORAGE EXPENSES			
Storage Reservation Fees (804.61)	23,190,667	\$ -	23,190,667
Storage Gas Withdrawn from Storage - Debit (804.62)	67,845,749	-	67,845,749
Storage Penalties (804.63)	-	-	-
Storage Capacity Released or Sold (804.72)	-	-	-
Total Storage Expenses	\$ 91,036,416	\$ -	\$ 91,036,416
Total Expenses - Account 804	\$334,579,754	\$286,704	\$334,293,050

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report	Year of Report
Wisconsin Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/28/03	December 31, 2002

DETAIL OF STORED GAS ACCOUNT (ACCOUNT 164.1)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment

of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F.

Line No.	Description (a)	Commodity Storage Fees Account 164.11 (b)	Commodity Injection Fees Account 164.12 (c)	Commodity Withdrawal Fees Account 164.13 (d)	Other Storage Fees Account 164.14 (e)	Stored Gas Withdrawn for Sale Account 164.16 (f)
1	Balance at Beginning of Year					
2	Gas Delivered to Storage	-	226,564	-	74,403	-
3	Gas Withdrawn from Storage	-	-	-	-	(433,278)
4	Other Debits or Credits (Net)	-	-	-	-	-
5	Balance at End of Year	\$ -	\$ 226,564	\$ -	\$ 74,403	\$ (433,278)
6	Therms	-	192,625,270	-	192,625,270	(1,302,700)
7	Amount Per Therm	\$ -	\$ 0.001	\$ -	\$ -	\$ 0.333

Line No.	Description (g)	Gas Commodity Costs Transferred to Storage - Debit Account 164.33 (h)	Gas Transmission Expense Transferred to Storage - Debit Account 164.53 (i)	Stored Gas Withdrawn for System Use Account 164.62 (j)	Stored Gas Forfeited Account 164.63 (k)	Total Account 164.1 (l)
8	Balance at Beginning of Year					63,362,795
9	Gas Delivered to Storage	63,086,218	440,641	-	-	63,827,826
10	Gas Withdrawn from Storage	-	-	(67,467,007)	-	(67,900,285)
11	Other Debits or Credits (Net)	-	-	-	-	-
12	Balance at End of Year	\$ 63,086,218	\$ 440,641	\$ (67,467,007)	\$ -	\$ 59,290,336
13	Therms	192,625,270	192,625,270	(205,184,730)	-	177,413,320
14	Amount Per Therm	\$ 0.328	\$ 0.002	\$ 0.329	\$ -	\$ 0.334

Name of Respondent Wisconsin Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/28/03		Year of Report December 31, 2002	
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS PLANT IN SERVICE (108)							
Line No.	Account (a)	Balance first of Year (b)	S.L. Depr Rate % used (c)	Accruals During year		Book cost of plant retired (f)	
				Straight line Amount (d)	CIAC Amortization (e)		
1							
2							
3							
4							
5							
6	2. Manufactured Gas Production Plant						
7							
8	305 Structures and Improvements	\$ 118,529	3.50	\$ 5,708		\$ -	
9	306 Boiler Plant Equipment	-		-		-	
10	307 Other Power Equipment	-		-		-	
11	308 Coke Ovens	-		-		-	
12	309 Producer Gas Equipment	-		-		-	
13	310 Water Gas Generating Equipment	-		-		-	
14	311 Liquefied Petroleum Gas Equipment	-		-		-	
15	312 Oil Gas Generating Equipment	-		-		-	
16	313 Generating Equipment - Other Processes	-		-		-	
17	314 Coal, Coke and Ash Handling Equipment	-		-		-	
18	315 Catalytic Cracking Equipment	-		-		-	
19	316 Other Reforming Equipment	-		-		-	
20	317 Purification Equipment	-		-		-	
21	318 Residual Refining Equipment	-		-		-	
22	319 Gas Mixing Equipment	391,638	3.33	18,570		-	
23	320 Other Equipment	-		-		-	
24	TOTAL Manufactured Gas Production Plant	510,167		24,278	-	-	
25	Other Storage Plant						
26							
27	361 Structures and Improvements	102,551		-		-	
28	362 Gas Holders	1,020,150		-		-	
29	363 Purification Equipment	-		-		-	
30	363.1 Liquefaction Equipment	-		-		-	
31	363.2 Vaporizing Equipment	113,042		-		-	
32	363.3 Compressor Equipment	-		-		-	
33	363.4 Meas. and Reg. Equipment	7,471		-		-	
34	363.5 Other Equipment	107,207		-		-	
35	TOTAL Other Storage Plant	1,350,421		-	-	-	
36	4. Transmission Plant						
37							
38							
39	366 Structures and Improvements	156,296	3.06	12,664		-	
40	367 Mains	4,925,817	3.06	385,724		-	
41	368 Compressor Station Equipment	-		-		-	
42	369 Measuring and Reg. Sta. Equipment	260,762	3.06	20,877		322,652	
43	370 Communication Equipment	75,161	6.67	6,171		-	
44	371 Other Equipment	-		-		-	
45	TOTAL Transmission Plant	5,418,036		425,436	-	322,652	
	108.20 Retirement Work in Progress	\$ (34,976)		\$ -	\$ -	\$ -	

Name of Respondent Wisconsin Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/28/03	Year of Report December 31, 2002				
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS PLANT IN SERVICE (108)							
Cost of Removal (g)	Salvage (h)	Other additions (deductions) (i)	Balance end of Year (j)		(k)	(l)	Line No.
							1
							2
							3
							4
							5
							6
							7
\$ -	\$ -	\$ -	\$ 124,237	305			8
-	-	-	-	306			9
-	-	-	-	307			10
-	-	-	-	308			11
-	-	-	-	309			12
-	-	-	-	310			13
-	-	-	-	311			14
-	-	-	-	312			15
-	-	-	-	313			16
-	-	-	-	314			17
-	-	-	-	315			18
-	-	-	-	316			19
-	-	-	-	317			20
-	-	-	-	318			21
-	-	-	410,208	319			22
-	-	-	-	320			23
-	-	-	534,445				24
							25
-	-	-	102,551	361			26
-	-	-	1,020,150	362			27
-	-	-	-	363			28
-	-	-	-	363			29
-	-	-	113,042	363			30
-	-	-	-	363			31
-	-	-	7,471	363			32
-	-	-	107,207	363			33
			1,350,421				34
							35
							36
-	-	b 29,789	198,749	366			37
-	-	-	5,311,541	367			38
-	-	-	-	368			39
153,835	-	-	(194,848)	369			40
-	-	-	81,332	370			41
-	-	-	-	371			42
153,835	-	29,789	5,396,774				43
							44
		a S (37,777)	S (72,753)	108			45

Name of Respondent		This Report Is:		Date of Report		Year of Report
Wisconsin Gas Company		(1) [X] An Original (2) [] A Resubmission		03/28/03 (Mo, Da, Yr)		December 31, 2002
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS PLANT IN SERVICE (cont.)						
Line No.	Account (a)	Balance first of Year (b)	S.L. Depr Rate % used (c)	Accruals During year		Book cost of plant retired (f)
				Straight line Amount (d)	CIAC Amortization (e)	
46	5. Distribution Plant					
47						
48	375 Structures and Improvements	\$ 566,180	2.88	\$ 23,109		\$ 241
49	376 Mains	173,514,851	2.67	8,933,582		1,230,972
50	377 Compressor Station Equipment	-		-		-
51	378 Meas. and Reg. Sta. Equip.-General	5,408,906	4.00	579,643		181,132
52	379 Meas. and Reg. Sta. Equip.-City Gate	2,765,512	3.43	238,204		52,152
53	380 Services	182,828,546	5.00	13,243,383		621,978
54	381 Meters	25,143,837	3.88	2,231,531		1,257,164
55	382 Meter Installations	46,169,245	4.50	3,000,999		122,427
56	383 House Regulators	7,647,198	3.68	515,087		132,045
57	384 House Reg. Installations	-		-		-
58	385 Industrial Meas. and Reg. Sta. Equipment	1,265,668	6.67	269,870		615,845
59	386 Other Prop. on Customers' Premises	-		-		-
60	387 Other Equipment	5,944,585	20.00	78,746		-
61	TOTAL Distribution Plant	451,254,528		29,114,154	-	4,213,956
62	6. General Plant					
63						
64	390 Structures and Improvements	14,785,084	2.33	603,666		396,517
65	391 Office Furniture and Equipment	16,915,916	(1)	2,882,366		8,338,521
66	392 Transportation Equipment	2,889,901	(2)	716,870		750,123
67	393 Stores Equipment	10,354	6.67	6,489		-
68	394 Tools, Shop, and Garage Equipment	5,037,145	6.67	452,936		-
69	395 Laboratory Equipment	174,804	6.67	14,676		-
70	396 Power Operated Equipment	1,843,945	(2)	158,161		186,164
71	397 Communication Equipment	31,166,961	10.00	4,098,440		2,146,857
72	398 Miscellaneous Equipment	565,598	6.67	57,966		-
73	Subtotal	73,389,708		8,991,570	-	11,818,182
74	399 Other Tangible Property	-		-	-	-
75	TOTAL General Plant	73,389,708		8,991,570	-	11,818,182
76	TOTAL (Accounts 108)	531,887,884		38,555,438	-	16,354,790
77		-		-	-	-
78		-		-	-	-
79		-		-	-	-
80	TOTAL	\$ 531,887,884		\$ 38,555,438	\$ -	\$ 16,354,790
81						
82						
83						
84						
85						
86						
87						
88						
89						
90						

Name of Respondent	This Report Is:		Date of Report		Year of Report	
Wisconsin Gas Company	(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 03/28/03		December 31, 2002	
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS PLANT IN SERVICE (108)						
Cost of Removal (g)	Salvage (h)	Other additions (deductions) (i)	Balance end of Year (j)		(k)	(l)
					Total Deprec. exp. (cols. (d) and (e))	38,555,438
		b \$ (13,074)	\$ 575,974	375	Less amounts charged to clearing accounts	875,031
145,080	-	b,c 13,263	181,085,644	376	Plus allocation of deprec. on common plant	-
-	-	-	-	377	Total gas deprec. expense	\$ 37,680,407
15,210	-	b 48,059	5,840,266	378		
223,143	-	b (53,410)	2,675,011	379	Total Balance (col (j))	549,246,129
591,863	-	b (13,229)	194,844,859	380		
-	349,048	-	26,467,252	381		
59,651	-	-	48,988,166	382	Plus allocation of reserve on common plant	-
-	7,155	-	8,037,395	383	Total depr. res. for gas util.	549,246,129
-	-	-	919,693	384	Explanation of items in col. ©	
-	-	-	-	385	(1) 391.10 Off. Furn. & Equipment - General	6.67
-	-	-	6,023,331	387	391.20 Off. Furn. & Equipment - Computers	33.33
1,034,947	356,203	(18,391)	475,457,591		391.30 Off. Furn. & Equipment - Office Equipment	33.33
					391.40 Off. Furn. & Equipment - Gen. Plant - Software	33.33
	384,843	b,d (4,338,128)	11,038,948	390	(2) Depreciation is on a unit basis	
	8,266	-	11,468,027	391	Explanation of items in col. (i)	
	75,093	(93,715)	2,838,026	392	a) A/C 108.20 Net change in retirement work in progress	
	-	-	16,843	393	b) Plant Reclasses:	
	-	b 172	5,490,253	394	from 375 to 366	29,789
	-	-	189,480	395	from 390 to 375	4,823
	48,761	b (48,933)	1,815,770	396	from 379 to 375	6,486
13,263		b (6,541)	33,098,740	397	from 378 to 375	5,406
			623,564	398	from 380 to 376	13,229
13,263	516,963	(4,487,145)	66,579,651		from 379 to 378	57,409
			-	399	from 397 to 378	6,541
13,263	516,963	(4,487,145)	66,579,651		from 378 to 379	10,485
1,202,045	873,166	(4,513,524)	549,246,129		from 396 to 394	172
			-		c) Transferred to plant to change \$0 assets to \$1 for 36 assets	36
			-		d) Transferred Main Office Building to non-utility and Little Chute Office Bldg adj	4,173,466
\$ 1,202,045	\$ 873,166	\$ (4,513,524)	\$ 549,246,129			159,839

GAS PRODUCTION STATISTICS (Accts. 712-742)

Location of plant (a)	Type of plant (b)	Maximum daily capacity Therms (c)	Therms produced during year (d)	Total investment end of year (e)	Total production expense for year (f)
Monroe, WI	Liquified Petroleum Gas	0		198,599	
Tomah, WI	Liquified Petroleum Gas	14,700		584,308	29,938
TOTAL		14,700	0	782,907	29,938

GAS HOLDERS

	Telescopic & piston holders		Pressure holders		
None					

LIQUID PETROLEUM GAS STORAGE

Report hereunder number of liquid petroleum gas storage tanks and total capacity in gallons by location.

<u>Location</u>	<u>Number of Tanks*</u>	<u>Total Capacity</u>
Monroe, WI	0	0 Gallons
Tomah, WI	4	120,000 Gallons

*Each tank has 30,000 gallons water capacity.

May not cross-check due to rounding.

LIQUEFIED NATURAL GAS STORED (ACCT. 164.2 - 164.3)

Particulars (a)	Amount \$ (b)	Amount Therms (c)
Balance, beginning of year	\$ 79,902	86,673
Gas delivered to storage	79,729	84,832
Gas withdrawn from storage (debit account 808)	(116,763)	(125,884)
Other transactions or adjustments (explain):		
Balance, end of year	\$ 42,868	45,621

LIQUEFIED NATURAL GAS STORAGE STATISTICS

Location of plant (a)	Total storage capacity therms (b)	Maximum daily capacity Therms (c)	Total investment end of year (d)	Maximum day's withdrawal (e)	Total production expense for year (f)
Rice Lake, WI	174,300	36,750	\$ 1,373,650	N/A	N/A

May not cross-check due to rounding.

SUMMARY OF GAS ACCOUNT

Report below the specified information for each operating area constituting a separate system.

Particulars (a)	Total all systems therms (b)	System therms (c)	System therms (d)
System Name			
Gas produced (gross):			
Propane - air	-		
Other gas	-		
Total gas produced	-	-	-
Gas purchased:			
Natural	744,227,190		
Other gas	41,052		
Total gas purchased	744,268,242	-	-
Add: Gas withdrawn from storage	202,720,140		
Less: Gas delivered to storage	194,438,100		
Total (lines 14 + 18 + 19 - 20)	752,550,282	-	-
Transport gas received	468,155,689		
Total gas del. to mains (lines 21 + 22)	1,220,705,971	-	-
Gas sold (incl. interdepartmental)	757,555,158		
Gas used by utility	1,942,066		
Transport gas delivered	473,692,773		
Total (lines 24 + 25 + 26)	1,233,189,997	-	-
Gas unaccounted for (lines 23 - 27)	(12,484,026)	-	-

SUMMARY OF SYSTEM LOAD STATISTICS

Report below the specified information for each operating area constituting a separate system.

Particulars (a)	Total all systems therms (b)	System therms (c)	System therms (d)
System Name			
Maximum send-out in any one day	7,590,660		
Date of such maximum	03/04/02		
Maximum daily capacity:			
Total manufactured-gas production capacity			
Liquefied natural gas storage capacity	36,750		
Maximum daily purchase capacity	8,993,540		
Total maximum daily capacity: production liquefied natural gas storage, and purchases	9,030,290	-	-
Monthly send-out: January	158,898,207		
February	143,172,742		
March	157,850,150		
April	99,219,155		
May	78,169,674		
June	47,166,145		
July	47,880,247		
August	48,382,203		
September	49,732,034		
October	97,736,654		
November	128,774,339		
December	163,724,421		
Total send-out	1,220,705,971	-	-

May not cross-check due to rounding.

PURCHASED GAS

Report below the specified information for each point of metering.

Particulars (a)	(b)	(c)	(d)
Name of vendor: Various			
Points of metering: Abbottsford, Adams, Angelica Int, Arpin, Bear Creek, Bonduel, Capitol Dr, Cecil, Clintonville, Columbus, Dale, Fairwater, Fredonia, Freedom, Fremont/Readville, Gillett, Hartford, Nortonville, Jackson, Little Chute, Marshfield, Menomonee Falls, Milladore, Milwaukee, Neshkoro, New London, Oconto Falls, Oxford, Princeton, Pulaski, Pulcifer, Rudolph, Seymour, Shawano, Sun Prairie, Waterloo, Waupaca, West Bend, Weyauwega, Wild Rose, Wisconsin Rapids, Embarrass, Cadott, Dresser, Greenwood, Colfax, Boyceville, Chili, Black Brook, Wheeler, Boyceville, Niagara			
Type of gas purchased:	Natural	Natural	Natural
Therms of gas purchased per pipeline rate schedules: Includes Purchases, Accruals, and Net Storage	513,281,630	46,579,870	2,384,270
Total cost of gas purchased:	\$242,211,053	\$18,701,245	\$753,998
Average cost per therm of gas purchased:	\$0.4719	\$0.4015	\$0.3162
Maximum therms purchased in any one day:	6,038,750	308,220	8,450
Date of such maximum purchase:	03/04/02	03/04/02	03/04/02
Name of vendor: Various			
Points of metering: Albany, Arkansaw, Augusta, Baldwin, Black River Falls, Blair, Brodhead, Browntown, Cashton, Cuba City, Durand, Ellsworth, Elmwood, Eagle Interconnect, Evansville, Frederic, Grantsburg, Hager City, John Rieben, Ladysmith, Lancaster, Monroe, Osseo, Plum City, Richland Center, Robert Sies (Bellville), E Robieson, Shullsburg, Spring Valley, Tomah, Walworth, Bluff Creek			
Type of gas purchased:	Natural	Natural	
Therms of gas purchased per pipeline rate schedules: Includes Purchases, Accruals, and Net Storage	187,494,400	2,769,040	
Total cost of gas purchased:	\$69,300,619	\$3,731,802	
Average cost per therm of gas purchased:	\$0.3696	\$1.3477	
Maximum therms purchased in any one day:	1,235,240		
Date of such maximum purchase:	03/04/02		
Name of vendor: Various			
Points of metering:			
Type of gas purchased:			
Therms of gas purchased per pipeline rate schedules: Includes Purchases, Accruals, and Net Storage			
Total cost of gas purchased:			
Average cost per therm of gas purchased:			
Maximum therms purchased in any one day:			
Date of such maximum purchase:			

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POINT OF METERING

Point of metering and delivery				
Vendor	No.	Type of Gas Purchased	Therms of Gas Purchased Per Pipeline Rate Schedules	Total Cost of Gas
	1	Natural	21,438,200	7,126,803
	2	Natural	177,820	48,640
	3	Natural	2,639,690	627,110
	4	Natural	16,722,440	5,375,940
	5	Natural	12,640	3,751
	6	Natural	7,645,780	2,413,751
	7	Natural	48,474,950	14,945,451
	8	Natural	8,791,050	2,511,105
	9	Natural	308,531,550	99,763,442
	10	Natural	5,945,680	2,310,688
	11	Natural	25,687,190	7,286,301
	12	Natural	2,483,230	935,047
	13	Natural	3,528,130	1,393,721
	14	Natural	50,728,460	17,123,543
	15	Natural	1,347,500	578,336
	16	Natural	18,018,420	7,731,171
	17	Natural	4,870,280	1,652,521
	18	Natural	113,537,440	35,394,672
	19	Natural	19,706,400	6,154,468
	20	Natural	10,212,000	4,292,467
	21	Natural	2,009,230	846,950
	22	Natural	18,002,590	4,923,665
	23	Natural	1,197,180	465,253
	24	Natural	8,058,130	3,303,833
	25	Natural	77,358,300	22,933,811
	26	Natural	54,674,000	19,234,177
	27	Natural	1,013,480	432,956
	28	Natural	17,264,820	4,522,888
	29	Natural	52,953,230	14,668,198
	30	Natural	2,099,010	465,381
	31	Natural	(353,020)	(49,231)
	32	Natural	18,341,340	6,277,808
	33	Natural	2,836,390	616,528
	34	Natural	59,330	18,060
	35	Natural	27,587,520	7,162,615
	36	Natural	100,000	39,900
	37	Natural	42,000	18,060
Pipeline costs	38	Natural		73,610,499
Pipeline costs	39	Natural		11,277,503
Pipeline costs	40	Natural		3,901,388
Pipeline costs	41	Natural		2,590,087
Gas Inventory Reservation	42	Natural		3,135,612
Gas Inventory Reservation	43	Natural		2,049,438
Gas Inventory Reservation	44	Natural		105,618
Risk Management	45	Natural		2,103,304
Cashout	46	Natural	5,533,600	1,899,052
Storage Injects	47	Natural	(194,438,100)	(63,827,652)
Storage W/D	48	Natural	202,720,140	67,467,007
Off System Sales	49	Natural	(215,048,790)	(65,978,845)
Off System Margin	50	Natural		(7,184,074)
	51	Natural		
Total	52	Natural		
	53	Natural		
	54			
	55			
	56			
	57			
	58			
	59			
	60			
	61			
	62			
	63			
	64			
	65			
	66			
	67			
	68			
	69			
	70	Totals	752,509,230	334,698,717

POINT OF METERING

Point of metering and delivery					
Average Cost Per Therm of Gas Purchased Per Pipeline Rate Schedule			Maximum Therms Purchased in Any One Month	Date of Such Maximum Purchase Da/Mo/Yr	Average Btu Content Per Cu. Ft. of Gas
Commodity	Demand	Transportation**			
33.24			5,911,060	June	
27.35			177,820	July	
23.76	4.8176		1,325,160	February	
32.15	0.5678		4,813,740	January	
29.68			4,470	June	
31.57			4,543,850	June	
30.83	0.4293		6,598,470	January	
28.56	0.0554		167,400	March	
32.33			27,115,360	October	
38.86	0.0359		2,536,300	December	
28.37	3.8611		4,542,390	October	
37.65			308,220	January	
39.50			1,415,530	November	
33.76	1.4323		14,852,030	December	
42.92	0.1532		1,347,500	December	
42.91	1.0266		9,157,350	December	
33.93			2,830,110	April	
31.17	0.4479		14,241,950	February	
31.23	0.2231		5,921,090	June	
42.03	0.2038		5,189,700	December	
42.15	4.0986		1,482,990	December	
27.35	0.4745		3,927,560	March	
38.86			1,112,500	September	
41.00	0.0750		8,058,130	December	
29.65	0.0173		10,597,320	January	
35.18	1.9987		19,291,630	December	
42.72			574,960	November	
26.20	0.6118		1,998,000	May	
27.70	2.1756		9,790,440	May	
22.17			2,099,010	January	
13.95			305,960	October	
34.23			5,752,570	May	
21.74			1,003,070	March	
30.44			59,330	April	
25.96	0.1941		7,119,360	April	
39.90			100,000	November	
43.00			42,000	November	

GAS MAINS CLASSIFIED BY TYPES AND SIZES

Classification (a)	Wisconsin		Other		Total	
	No. of feet beg. of year (b)	No. of feet end of year (c)	No. of feet beg. of year (d)	No. of feet end of year (e)	No. of feet beg. of year (f)	No. of feet end of year (g)
Cast Iron:						
12 inches	-	-			-	-
16 inches	-	-			-	-
20 inches	-	-			-	-
24 inches	-	-			-	-
inches					-	-
inches					-	-
inches					-	-
inches					-	-
Total	-	-	-	-	-	-
Steel:						
<1-1/2 inches	2,359,970	2,361,357			2,359,970	2,361,357
2 inches	8,868,981	8,844,334			8,868,981	8,844,334
3 inches	5,369,583	5,405,800			5,369,583	5,405,800
4 inches	4,298,676	4,292,122			4,298,676	4,292,122
6 inches	2,646,856	2,635,989			2,646,856	2,635,989
8 inches	1,855,897	1,856,861			1,855,897	1,856,861
10 inches	24,178	24,178			24,178	24,178
12 inches	569,717	570,075			569,717	570,075
14 inches	63,187	63,187			63,187	63,187
16 inches	99,829	99,829			99,829	99,829
18 inches	14,515	14,515			14,515	14,515
20 inches	381,942	381,954			381,942	381,954
22 inches	71,236	71,236			71,236	71,236
24 inches	130,582	163,846			130,582	163,846
26 inches	3,776	3,776			3,776	3,776
30 inches	24,652	24,652			24,652	24,652
inches	-	-			-	-
Total	26,783,577	26,813,711	-	-	26,783,577	26,813,711
Plastic:						
5/8 inches	46,872	46,545			46,872	46,545
3/4 inches	116,322	118,365			116,322	118,365
1 inches	9,125	9,125			9,125	9,125
1-1/8 inches	29,517	28,930			29,517	28,930
1-1/4 inches	5,716,589	5,873,671			5,716,589	5,873,671
2 inches	10,905,162	11,217,564			10,905,162	11,217,564
3 inches	4,298,978	4,368,710			4,298,978	4,368,710
4 inches	3,506,353	3,665,667			3,506,353	3,665,667
6 inches	393,869	454,956			393,869	454,956
8 inches	34	34			34	34
Total	25,022,821	25,783,567	-	-	25,022,821	25,783,567
Other (specify):						
Copper						
1-1/8 inches	15,963	15,939			15,963	15,939
Fiberglass						
2 inches	391,341	391,341			391,341	391,341
3 inches	85,214	84,459			85,214	84,459
4 inches	20,152	20,152			20,152	20,152
	-	-			-	-
	-	-			-	-
Total	512,670	511,891	-	-	512,670	511,891
Total	52,319,068	53,109,169	-	-	52,319,068	53,109,169

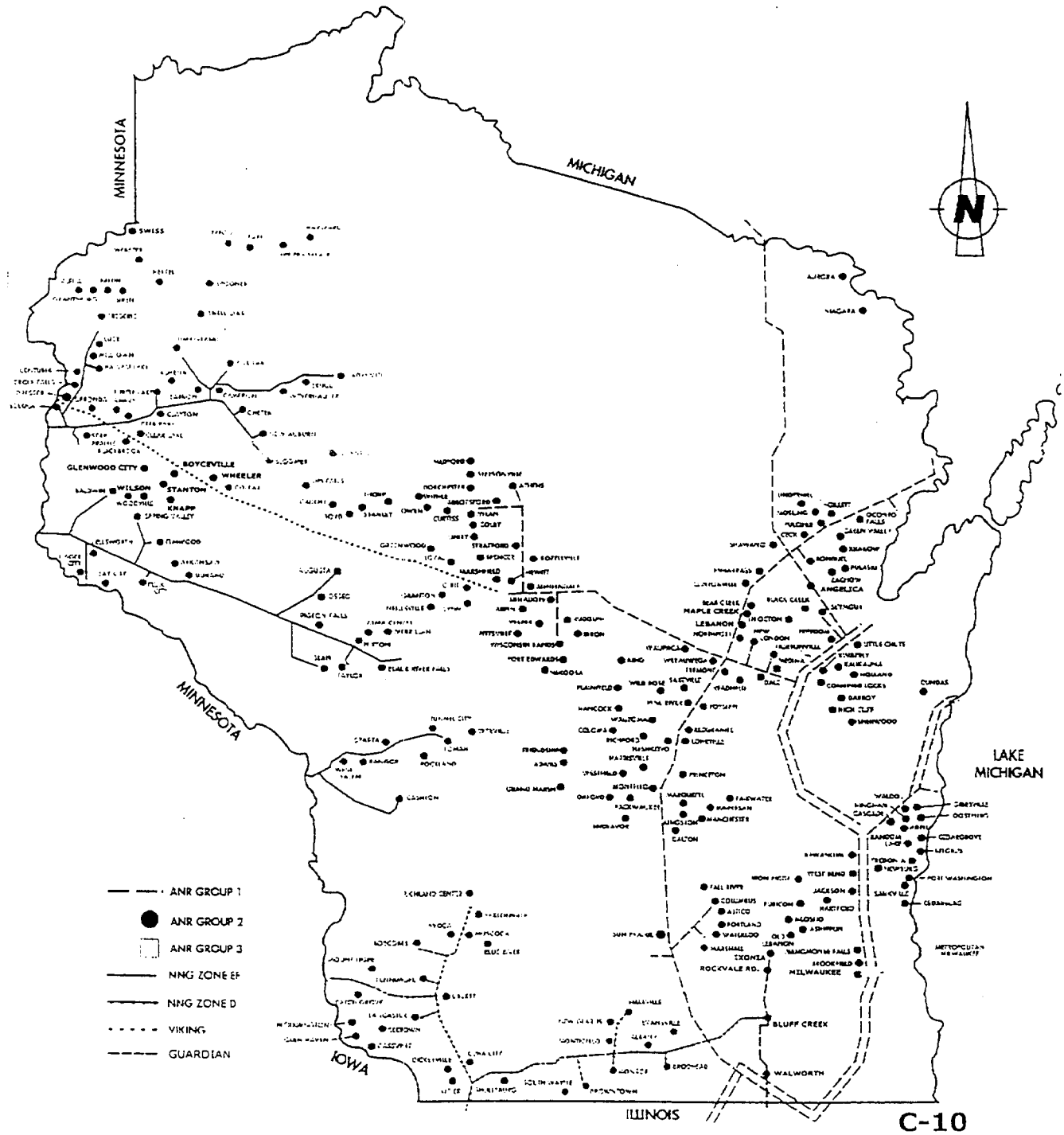
GAS METERS

Number of meters should include only those carried in Utility Plant Account 381.	
Particulars (a)	Number end of year (b)
Diaphragmed meters (capacity at 1/2-inch water column pressure drop):	
2,400 cu. ft. per hour or less	588,903
Over 2,400 cu. ft. per hour	
Rotary meters	5,598
Orifice meters	23
Total end of year	594,524
In stock	20,012
Locked meters on customer's premises	1,236
Regular meters in customer's use	573,133
Prepayment meters in customer's use	-
Meters in company use, included in Account 381	143
Total end of year (as above)	594,524
No. of diaphragmed meters at end of year which compensate for temperature:	593,546
Number of house regulators installed at end of year	531,966

Attach to this sheet a map or maps of the territory served, showing location & company designation of points of purchase, production plants, large compressor stations and transmission lines. Show also the names of larger communities served and the boundaries of the utility's operating divisions.

See map on page G-22.1.

WISCONSIN GAS COMPANY



Hirschman-Herfindahl Index Form

Class	Schedules	HHI	Is the Utility the Provider With the Largest Market Share?
GS-1 Residential	GS-1	10,000	Yes
Small Commercial/Small Industrial Firm	CGS-1	8,856	Yes
Large Industrial Firm	LVF-1	3,084	No
Large Industrial Interruptible	I-1 thru I-5, NGV-1, ACD-1	2,534	No

WATER OPERATING REVENUES AND EXPENSES (CLASS A & B)

Complete duplicate pages W-1 for each separate water system and for total. When customer's meters record cubic feet, multiply cubic feet by 7.48 to obtain number of gallon. Report estimated gallons for unmetered sales. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.			
Particulars (a)	Avg. No. of Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
System Name: Wisconsin Gas Water Service			
OPERATING REVENUES			
Sales of Water			
Unmetered sales to general customers (460)			657
Residential			
Commercial			
Industrial			
Total (460)			657
Metered sales to general customers (461)			
Residential	2,084	191,969	1,085,168
Commercial	165	67,995	110,876
Industrial			
Total (461)	2,249	259,964	1,196,044
Private fire-protection service (462)			11,161
Public fire-protection service (463)			379,358
Other sales to public authorities (464)			
Sales to irrigation customers (465)			
Interdepartmental sales (467)			
Total sales to ultimate consumer:	2,249	259,964	1,587,220
Sales for resale (466)			
Total sales of water	2,249	259,964	1,587,220
OTHER OPERATING REVENUES			
Forfeited discounts (470)			3,416
Miscellaneous service revenues (471)			50
Rents from water property (472)			
Interdepartmental rents (473)			
Other water revenues (474)			(1,129)
Total other operating revenues			2,337
Total operating revenues			1,589,557
OPERATION AND MAINTENANCE EXPENSES			
Source of supply expenses (600 - 617)			310,812
Pumping expenses (620-633)			1,052
Water treatment expenses (640-652)			20,343
Transmission and distribution expenses (660-678)			261,501
Customer accounts expenses (901-905)			93,750
Customer service expenses (907)			445
Sales promotion expenses (910)			-
Administrative and general expenses (920-935)			489,403
Total operation and maintenance expenses			1,177,306
Depreciation expense (403)			194,817
Amortization of utility plant (404-405)			-
Amortization of utility plant acquisition adjustment (406)			-
Amortization of property losses (407)			4,500
Taxes other than income taxes (408.1)			42,311
Income tax (benefit) (409.1)			66,600
Prov. Def. Income Tax (410.1-411.1)			(698,100)
Investment tax credits, adjustments (411.4)			-
Total operating expenses			787,434
Operating income			802,123

OTHER OPERATING REVENUES

Complete duplicate pages for each separate water system.

Describe nature of miscellaneous revenues included in accounts 471, 472, 473, and 474, showing separate total for each account. Enter account number on total lines.

Particulars (a)		Acct. No. (b)	Amount (c)
System Name: Wisconsin Gas Water Services			
Revenue:			
Forfeited discounts		470	3,416
Miscellaneous Service Revenues	NSF fees	471	50
Rents from Water Property		472	
Other Water Revenues		474	(1,129)
Total (470- 474)			2,337

WATER OPERATION AND MAINTENANCE EXPENSES

Complete duplicate pages for each separate water system.

Particulars (a)	Amount (b)
System Name: Wisconsin Gas Water Services	
SOURCE OF SUPPLY EXPENSES	
Operation supervision and engineering (600)	0
Operation labor and expenses (601)	5,711
Purchased water (602)	292,443
Miscellaneous expenses (603)	12,617
Rents (604)	0
Maintenance supervision and engineering (610)	0
Maintenance of structures and improvements (611)	0
Maintenance of collecting and impounding reservoirs (612)	0
Maintenance of lake, river and other intakes (613)	0
Maintenance of wells and springs (614)	41
Maintenance of infiltration galleries and tunnels (615)	0
Maintenance of supply mains (616)	0
Maintenance of miscellaneous water source plant (617)	0
Total source of supply expenses	310,812
PUMPING EXPENSES	
Operation supervision and engineering (620)	0
Fuel for power production (621)	0
Power production labor and expenses (622)	0
Fuel or power purchased for pumping (623)	0
Pumping labor and expenses (624)	182
Expenses transferred -- credit (625)	0
Miscellaneous expenses (626)	0
Rents (627)	0
Maintenance supervision and engineering (630)	0
Maintenance of structures and improvements (631)	0
Maintenance of power production equipment (632)	0
Maintenance of pumping equipment (633)	870
Total pumping expenses	1,052

WATER OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Amount (b)
System Name: Wisconsin Gas Water Services	
Operation supervision and engineering (640)	
Chemical (641)	268
Operation labor and expenses (642)	0
Miscellaneous expenses (643)	20,075
Rents (644)	0
Maintenance supervision and engineering (650)	0
Maintenance of structures and improvements (651)	0
Maintenance of water treatment equipment (652)	0
Total water treatment expenses	20,343
TRANSMISSION AND DISTRIBUTION EXPENSES	
Operation supervision and engineering (660)	76,235
Storage facilities expenses (661)	2,106
Transmission and distribution lines expenses (662)	21,557
Meter expenses (663)	22,910
Customer installations expenses (664)	0
Miscellaneous expenses (665)	1,338
Rents (666)	0
Maintenance supervision and engineering (670)	39
Maintenance of structures and improvements (671)	0
Maintenance of distribution reservoirs & standpipes (672)	0
Maintenance of transmission and distribution mains (673)	129,272
Maintenance of fire mains (674)	0
Maintenance of services (675)	0
Maintenance of meters (676)	0
Maintenance of hydrants (677)	8,044
Maintenance of Misc. Plant (678)	0
Total transmission and distribution expenses	261,501
CUSTOMER ACCOUNTS EXPENSES	
Supervision (901)	0
Meter-reading expenses (902)	28,077
Customer records and collection expenses (903)	60,389
Uncollectible accounts (904)	4,464
Miscellaneous customer accounts expenses (905)	820
Total customer accounts expenses	93,750
CUSTOMER SERVICE EXPENSES	
Customer service & information expenses (907)	445
SALES PROMOTION EXPENSES	
Sales promotion expenses (910)	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and general salaries (920)	365,000
Office supplies and expenses (921)	135,684
Administrative expenses transferred -- credit (922)	(45,298)
Outside services employed (923)	3,107
Property insurance (924)	1,204
Injuries and damages (925)	2,399
Employee pensions and benefits (926)	13,225
Regulatory commission expenses (928)	13,467
Duplicate charges -- credit (929)	0
Institutional or goodwill advertising expenses (930.1)	116
Miscellaneous general expenses (930.2)	499
Research and development expenses (930.3)	0
Rents (931)	0
Maintenance of general plant (935)	0
Total administrative and general expenses	489,403
Total water operation and maintenance expenses	1,177,306

WATER UTILITY PLANT IN SERVICE

Report in column (e) entries reclassifying property from one account to another.

Complete pages W-4, W-5, W-6, and W-7 for each separate water system and for total.

Accounts (a)		Balance First of Year (b)	Additions during Year (c)
System Name: Wisconsin Gas Water Services			
INTANGIBLE PLANT			
Organization (301)	\$ -	\$ 786	\$ -
Franchises and consents (302)			-
Miscellaneous intangible plant (303)			-
Total intangible plant (301 - 303)		786	-
SOURCE OF SUPPLY PLANT			
Land and land rights (310)		222	1
Structures and improvements (311)			-
Coll. and impound. reservoirs (312)			-
Lake, river and other intakes (313)			-
Wells and springs (314)		244,832	-
Infiltra, galleries and tunnels (315)			-
Supply mains (316)			-
Other water source plant (317)			-
Total source of supply plant (310 - 317)		245,054	
PUMPING PLANT			
Land and land rights (320)			10
Structures and improvements (321)		21,886	8
Boiler plant equipment (322)			-
Other power prod. equipment (323)			-
Steam pumping and equipment (324)			-
Electric pumping equipment (325)		209,385	43
Diesel pumping equipment (326)			-
Hydraulic pumping equipment (327)			-
Other pumping equipment (328)		15,490	-
Total pumping plant (320 - 328)		246,761	61
WATER TREATMENT PLANT			
Land and land rights (330)			-
Structures and improvements (331)			-
Water treatment equipment (332)		22,193	-
Total water treatment plant (330 - 331)		\$ 22,193	\$ -

WATER UTILITY PLANT IN SERVICE (Cont.)

Wisconsin Gas Water Services				
Account Number (d)	Retirements during Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
301	\$ -	\$ -	\$ 786	
302	-	-	-	
303	-	-	-	
Total	-	-	786	
310	-	-	223	
311	-	-	-	
312	-	-	-	
313	-	-	-	
314	90,297	-	154,535	
315	-	-	-	
316	-	-	-	
317	-	-	-	
Total	90,297	-	154,758	
320	-	-	10	
321	-	-	21,894	
322	-	-	-	
323	-	-	-	
324	-	-	-	
325	-	-	209,428	
326	-	-	-	
327	-	-	-	
328	-	-	15,490	
Total	-	-	246,822	
330	-	-	-	
331	-	-	-	
332	-	-	22,193	
Total	\$ -	\$ -	\$ 22,193	

WATER UTILITY PLANT IN SERVICE (Continued)

Accounts (a)	Balance First of Year (b)	Additions during Year (c)
System Name: Wisconsin Gas Water Services		
TRANSMISSION AND DISTRIBUTION PLANT		
Land and land rights (340)	\$ -	\$ -
Structures and improvements (341)		-
Distribution reservoirs & standpipes (342)	113,887	6
Transmission and distribution mains (343)	8,428,027	1,735,040
Fire mains (344)		-
Services (345)	697,475	67,937
Meters (346)	676,341	67,773
Meter installations (347)		-
Hydrants (348)	742,608	66,786
Other transmission & distribution plant (349)		-
Total trans. & distr. plant (340 - 348)	10,658,338	1,937,542
GENERAL PLANT		
Land and land rights (389)		-
Structures and improvements (390)		-
Office furniture and equip. (391)	35,341	-
Transportation equipment (392)		-
Stores equipment (393)		-
Tools, shop and garage equip. (394)		-
Laboratory equipment (395)		-
Power operated equipment (396)		-
Communication equipment (397)	154,046	10,289
Miscellaneous equipment (398)		-
Other tangible property (399)		-
Total general Plant (389 - 399)	189,387	10,289
Total above plant accounts (301 - 399)	11,362,519	1,947,892
Common plant allocated to water department (101 portion)		
Total above including common plant	11,362,519	1,947,892
Grand Total	\$ 11,362,519	\$ 1,947,892

TOTAL WATER UTILITY PLANT IN SERVICE (Continued)

Account Number (d)	Retirements during Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
340	\$ -	\$ -	\$ -	
341	-	-	-	
342	-	-	113,893	
343	41,624	-	10,121,443	
344	-	-	-	
345	-	-	765,412	
346	7,808	-	736,306	
347	-	-	-	
348	-	-	809,394	
349	-	-	-	
340-348	49,432	-	12,546,448	
389	-	-	-	
390	-	-	-	
391	-	-	35,341	
392	-	-	-	
393	-	-	-	
394	-	-	-	
395	-	-	-	
396	-	-	-	
397	-	-	164,335	
398	-	-	-	
399	-	-	-	
389-399	-	-	199,676	
301-399	139,729	-	13,170,682	
Common	-	-	-	
Total Incl. Common	139,729	-	13,170,682	
CCNC (106)	-	-	-	
Total	\$ 139,729	\$ -	\$ 13,170,682	

ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Mequon Water Utility Primary Plant Accounts (a)	Balance First of Year (b)	S.L. Dpr. Rate % Used (c)	Accruals during year	
			Straight Line Amount (d)	Additional Amount (e)
SOURCE OF SUPPLY PLANT				
Structures and improvements (311)	\$ -		\$ -	\$ -
Collect. & impoun. reserv. (312)			-	-
Lake, river & other intakes (313)			-	-
Wells and springs (314)	79,512	2.94%	6,893	-
Infiltra. gall. & tunnels (315)			-	-
Supply mains (316)			-	-
Other water source plant (317)			-	-
PUMPING PLANT				
Structures and improvements (321)	15,030	2.44%	525	-
Boiler plant equipment (322)			-	-
Other power prod. equip. (323)			-	-
Steam pumping equipment (324)			-	-
Electric pumping equipment (325)	139,981	4.42%	9,297	-
Diesel pumping equipment (326)			-	-
Hydraulic pumping equipment (327)			-	-
Other pumping equipment (328)	9,178	4.29%	669	-
WATER TREATMENT PLANT				
Structures and improvements (331)			-	-
Water treatment equipment (332)	7,123	6.00%	1,332	-
TRANS. & DISTR. PLANT				
Structures and improvements (341)			-	-
Distrib. reserv. & standp. (342)	52,187	1.87%	2,186	-
Transmiss. & distrib. mains (343)	335,464	0.93%	84,547	-
Fire mains (344)			-	-
Services (345)	116,424	2.09%	14,781	-
Meters (346)	45,539	5.03%	35,768	-
Meter installations (347)			-	-
Hydrants (348)	51,158	1.59%	11,939	-
Other transm. & distr. plant (349)			-	-
GENERAL PLANT				
Structures and improvements (390)			-	-
Office furniture and equip. (391)	9,816	5.83%	11,782	-
Transportation equipment (392)			-	-
Stores equipment (393)			-	-
Tools, shop, & garage equip. (394)			-	-
Laboratory equipment (395)			-	-
Power operated equipment (396)			-	-
Communication equipment (397)	16,311	10.00%	15,098	-
Subtotal	877,723		194,817	-
Retirement Work in Progress (108.20)	(1,166)		-	-
Total accumulated provision	\$ 876,557		\$ 194,817	\$ -

ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT (Cont.)

TOTAL Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Other Adjustments		Balance End of Year (k)
			Debit (i)	Credit (j)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
90,295	29,266	-	-	-	(33,156)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	15,555
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	149,278
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	9,847
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8,455
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	54,373
41,626	10,578	-	-	69	367,876
-	-	-	-	-	-
-	-	-	-	-	131,205
7,808	-	-	-	-	73,499
-	-	-	-	-	-
-	739	-	-	-	62,358
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	21,598
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	31,409
139,729	40,583	-	-	69	892,297
-	-	-	3,878	-	(5,044)
\$ 139,729	\$ 40,583	\$ -	\$ 3,878	\$ 69	\$ 887,253

May not cross-check due to rounding.

DEPRECIATION SUMMARY

Particulars	Amount (b)
Wisconsin Gas Water Services	
Total depreciation expense (page W-8 columns (d) and (e))	194,817
Less amounts charged to clearing accounts	
Amortization of CIAC	
Total water depreciation expense	194,817
Total reserve balance (page W-9 column k)	887,253
Total depreciation reserve for water utility	887,253

Explanation of items on page W-9 columns (i) and (j):

POWER AND PUMPING EQUIPMENT

Use a separate column for each well or source.

Particulars	Well Pump Unit D			
(a)	(b)	(c)	(d)	(e)
System Name: Wisconsin Gas Water Services				
Identification of well or source where used	City of Mequon - #3	City of Mequon - #4 Grasslyn (Emergency)	City of Mequon - #5B Whitman (Reservoir)	City of Mequon - #5C Whitman (Reservoir)
Pumping Equipment:				
Year installed	1994	1993	1994	1994
Manufacturer	American Turbine	Bryon Jackson	Crane Deming	Crane Deming
Type (displacement, centrifugal, air lift, turbine)	Vertical Turbine	Centrifugal	Centrifugal	Centrifugal
Purpose (low lift, distribution, etc.)	Primary	Primary	Booster	Booster
Rated capacity (gallons per minute)			250	350
Actual capacity (gallons per minute)				
Average number of hours operated per day				
Actual discharge head (ft.)				
Power Equipment:				
Year installed	1987	1987	1994	1994
Manufacturer	US Electric	Franklin	U.S. Electric	U.S. Electric
Type (electric motor, water turbine, gas or oil engine)	Electric	Electric	Electric	Electric
Rated horsepower	50	15	20	30
Stand-by Equipment:				
Year installed				
Manufacturer				
Type				

POWER AND PUMPING EQUIPMENT

Use a separate column for each well or source				
Particulars (a)	(b)	(c)	(d)	(e)
System Name: Wisconsin Gas Water Service:				
Identification of well or source where used	City of Mequon - #5D Whitman (Reservoir)	Ville du Parc #1 Jonquil (Emergency)	Ville du Parc #2 Yvonne (Emergency)	Ville du Parc #3 River Rd. (Emergency)
Pumping Equipment:				
Year installed	1994	1994	1969	1993
Manufacturer	Crane Deming	Byron Jack	Byron Jack	Grundfo
Type (displacement, centrifugal air lift, turbine)	Centrifiga	Vertical Turbine	Vertical Turbine	Vertical Turbine
Purpose (low lift, distribution, etc.)	Standby	Primary	Primary	Primary
Rated capacity (gallons per minute)	250	0	0	0
Actual capacity (gallons per minute)				
Average number of hours operated per day				
Actual discharge head (ft.)				
Power Equipment:				
Year installed	1994	1994	1969	1993
Manufacturer	Hercules	W/HDA Switch	W/HDA Switch	W/HDA Switch
Type (electric motor, water turbine, gas or oil engine)	Natural Gas	Electric	Electric	Electric
Rated horsepower	50	40	40	40
Stand-by Equipment:				
Year installed				
Manufacturer				
Type				

POWER AND PUMPING EQUIPMENT

Use a separate column for each well or source				
Particulars (a)	(b)	(c)	(d)	(e)
System Name: Wisconsin Gas Water Service:				
Identification of well or source where used	Ville du Parc #4 Deertrail (Emergency)	East Corporate Park #1	East Corporate Park #2	East Corporate Park #3
Pumping Equipment:				
Year installed	1989	Unknown	Unknown	Unknown
Manufacturer	Grundfo	Jacuzzi	Jacuzzi	Jacuzzi
Type (displacement, centrifugal air lift, turbine)	Vertical Turbine	Centrifiga	Centrifiga	Centrifiga
Purpose (low lift, distribution, etc.)	Primary	Booster	Booster	Booster
Rated capacity (gallons per minute)	0	350	350	750
Actual capacity (gallons per minute)				
Average number of hours operated per day				
Actual discharge head (ft.)				
Power Equipment:				
Year installed	1989	Unknown	Unknown	Unknown
Manufacturer	W/HDA Switch	U.S. Electric	U.S. Electric	U.S. Electric
Type (electric motor, water turbine, gas or oil engine)	Electric	Electric	Electric	Electric
Rated horsepower	25	30	30	75
Stand-by Equipment:				
Year installed				
Manufacturer				
Type				

POWER AND PUMPING EQUIPMENT

Use a separate column for each well or source

Particulars (a)	(b)	(c)	(d)	(e)
System Name: Wisconsin Gas Water Service.				
Identification of well or source where used:	None			
Pumping Equipment:				
Year installed:				
Manufacturer:				
Type (displacement, centrifugal air lift, turbine)				
Purpose (low lift, distribution, etc.)				
Rated capacity (gallons per minute)				
Actual capacity (gallons per minute)				
Average number of hours operated per day				
Actual discharge head (ft.)				
Power Equipment:				
Year installed:				
Manufacturer:				
Type (electric motor, water turbine, gas or oil engine)				
Rated horsepower				
Stand-by Equipment:				
Year installed:				
Manufacturer:				
Type				

POWER AND PUMPING EQUIPMENT

Use a separate column for each well or source

Particulars (a)	(b)	(c)	(d)	(e)
System Name:				
Identification of well or source where used:				
Pumping Equipment:				
Year installed:				
Manufacturer:				
Type (displacement, centrifugal air lift, turbine)				
Purpose (low lift, distribution, etc.)				
Rated capacity (gallons per minute)				
Actual capacity (gallons per minute)				
Average number of hours operated per day				
Actual discharge head (ft.)				
Power Equipment:				
Year installed:				
Manufacturer:				
Type (electric motor, water turbine, gas or oil engine)				
Rated horsepower				
Stand-by Equipment:				
Year installed:				
Manufacturer:				
Type				

RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT				
Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets if necessary				
Particulars (a)	Unit (b)	Unit (c)	Unit (d)	Unit (e)
System Name: Wisconsin Gas Water Service				
Unit Name:				
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				
Identification number or name	Well #5 Whitman Place	East Corporate Park	Concord Place Reservoir	Ville du Parc Reservoir
Type (reservoir, standpipe or elevated tank)	Reservoir	Reservoir	Reservoir	Reservoir
Year constructed	1994	Unknown	Unknown	Unknown
Material (earthen, steel, concrete, etc.)	Concrete	Concrete	Concrete	Concrete
Elevation above nearest pumping station				
Distance from nearest pumping station				
Total capacity in gallon:	100,000 gal	250,000 gal	100,000 gal	80,000 gal
WATER TREATMENT PLANT				
Function of plant -- filter, soften, etc.				
Aerators, type				
Disinfection type of equipment				
Number of Units				
Points of application				
Pounds per million gallon:				
Coagulants, kind				
Pounds per million gallon:				
Mixing units, type				
Flocculators, type				
Sedimentation basins, type				
Filters, type, slow, rapid				
Number of beds				
Rated capacity each, m.g.d.				
Zeolite units, number				
Rated capacity each, m.g.d.				
Percent of water by-passed				
Salt used, pounds per million gallon:				
Hardness of water treated				
Corrosion control, chemical agent				
Pounds per million gallon:				
Taste and odor control, agent				
Pounds per million gallon:				
Is water fluoridated?				
Rated capacity of plant (m.g.d.)				

RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets if necessary				
Particulars (a)	Unit (b)	Unit (c)	Unit (d)	Unit (e)
System Name: Wisconsin Power & Light Co				
Unit Name:	Ville du Parc	Bayside	Mequon	
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				
Identification number or name	PWS #24600653	PWS #24102034 PWS #24105510	PWS #24601126	
Type (reservoir, standpipe or elevated tank)				
Year constructed				
Material (earthen, steel, concrete, etc.)				
Elevation above nearest pumping station				
Distance from nearest pumping station				
Total capacity in gallon				
WATER TREATMENT PLANT	NA	North Shore	Milwaukee	
Function of plant -- filter, soften, etc.				
Aerators, type				
Disinfection type of equipment				
Number of Units				
Points of application				
Pounds per million gallon:				
Coagulants, kind				
Pounds per million gallon:				
Mixing units, type				
Flocculators, type				
Sedimentation basins, type				
Filters, type, slow, rapid				
Number of beds				
Rated capacity each, m.g.d.				
Zeolite units, number				
Rated capacity each, m.g.d.				
Percent of water by-passed				
Salt used, pounds per million gallon				
Hardness of water treated				
Corrosion control, chemical agent				
Pounds per million gallon:				
Taste and odor control, agent				
Pounds per million gallon:				
Is water fluoridated?		Yes	Yes	
Rated capacity of plant (m.g.d.)				

SOURCES OF WATER SUPPLY - SURFACE WATERS

Description and Location (a)	Number (b)	Intakes Distance from Shore in Feet (c)	Depth below Surface in Feet (d)	Conduit	
				Type (e)	Size in Inches (f)
None					

SOURCES OF WATER SUPPLY - GROUND WATERS

Description and location (if not in service denote with asterisk *) (a)	Identif- ication Number (b)	Depth in Feet (c)	Well Diameter in Inches (d)	Yield in Gallons per Day (e)	Pumping Method (Dir. Suction, Air Lift or Deep- well Pump) (f)
System Name: Wisconsin Gas Water Services					
Emergency Well #3 Lac du Cour Subdivision	#3	450	12"	NA	Deep Well
Emergency Well #4 Whitman Place Subdivision	#4	400	10"	NA	Deep Well
Emergency Ville du Parc #1(Jonquil) Deep Well 1963	#1	350	12"		Deep Well
Emergency Ville du Parc #2 (Yvonne) Deep Well 1969	#2	300	12"		Deep Well
Emergency Ville du Parc #3 (River Rd) Deep Well 1979	#3	300	8"		Deep Well
Emergency Ville du Parc #4 (Deer Trail) Deep Well 1989	#4	575	8"		Deep Well

WATER MAINS

Report supply, transmission, distribution, and fire mains under separate captions and report number of feet at end of year for each water system			
Kind of Pipe (Cast Iron, Galv. Iron, Transite, etc.) (a)	Diameter in Inches (b)	No. of Feet (c)	No. of Feet (d)
System Name: Wisconsin Gas Water Service			
Ductile Iron	6"		9,585
Ductile Iron	8"		549
Ductile Iron	12"		59
Plastic	4"		2,601
Plastic	6"		46,793
Plastic	8"		137,544
Plastic	10"		7,154
Plastic	12"		26,418
Plastic	16"		52,070
Total			282,773

WATER SERVICES

Report number of services as of end of year for each separate water system			
Service Type (a)	Diameter in Inches (b)	No. of Services (c)	No. of Services (d)
System Name: Wisconsin Gas Water Service			
Copper	3/4"		58
Copper	1"		455
Copper	1-1/4"		8
Copper	1-1/2"		450
Copper	2"		3
Plastic	1-1/4"		158
Plastic	2"		168
Plastic	4"		1
Plastic	6"		10
Plastic	8"		14
Ductile Iron	8"		1
Unknown			666
Total			1,992
List separately the number of units and size of pipe supplying private fire-protection service			
Total			1,992

METERS

Include in Columns (b), (c), (d), and (f) meters in stock as well as those in service. Report in Column c) all meters purchased during year and Column d) all meters junked, sold, or otherwise permanently retired during the year. Use Column e) to show correction to previously reported meter count because of inventory or property record corrections. The total at line 60, Column g) should agree with the total of Columns f) and g) at line 3

System Name: Wisconsin Gas Water Service

Size of Meter (a)	Number of Meters Owned by the Utility					Number of Meters Owned by Customers in Use End of Year (g)
	First of Year (b)	Added during Year (c)	Retired during Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
0.75"	2,412	49	37	0	2,424	
1.00"	159	29	5	49	232	
1.50"	57	5	0	0	62	
2.00"	19	0	0	5	24	
3.00"	3	2	0	0	5	
4.00"	0	2	0	0	2	
6.00"	1	0	0	0	1	
Total	2,651	87	42	54	2,750	

CLASSIFICATION OF ALL METERS AT END OF YEAR BY CUSTOMER

Size (a)	Residential (b)	Commercial (c)	Industrial (d)	In Public Use (e)	In Stock (f)	Total (See Head Note) (g)	Tested during Year (h)
System:							
0.75"	2,006	110			308	2,424	
1.00"	206	26			0	232	
1.50"		28			34	62	
2.00"		24			0	24	
3.00"		1			4	5	
4.00"		1			1	2	
6.00"		0			1	1	
Unknown						0	
Total	2,212	190	0	0	348	2,750	0

HYDRANTS

HYDRANTS			
Description Size of Branch or Valve Opening			
(a)	(b)	(c)	
System Name: Wisconsin Gas Water Services			
Fire Hydrants:			
2.5" - 4.5" Nozzle 5.5" Barrel including 6" Valve		577	
Distribution Valves (Not including hydrant valves)		664	
Flushing Hydrants:		5	
Other:			
Total		1,246	

SALES FOR RESALE

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
Total		0	0

POWER, PUMPING AND PURCHASED WATER STATISTICS

Complete duplicate W-19 pages for each separate water system.

Complete duplicate W-19 pages for each separate water system.				
Monthly Station Pumpage and Purchases (a)	Thousands of gallons of water purchased quarterly (b)	Thousands of gallons of water pumped per month by		Total thousands of gallons (e)
		Electric power (c)	Other (d)	
System Name: Wisconsin Gas Water Services				
January	24,970			24,970
February	19,701			19,701
March	22,286			22,286
April	25,642			25,642
May	28,471			28,471
June	32,226			32,226
July	52,414			52,414
August	38,841			38,841
September	47,820			47,820
October	38,574			38,574
November	23,635			23,635
December	29,372			29,372
Total for year	383,954	0		383,953
Less: Meas. or est. water used in backwashing during year (000 gal.)				0
Meas. or estim. water for blowing settling basins during year (000 gal.)				0
Other utility use (Explain) (000 gal.) *Flushing, construction, reservoir maintenance, main breaks.				26,766
Water pumped into distribution mains (000 gal.)				357,187
Less: Gallons sold (From page W-1, line 32) (Includes 9,797,000 gal unbilled)				272,273
Losses and unaccounted for (000 gal.)				84,914
Percent unaccounted for (line 30 / line 28) to the whole %				24%
If more than 25% indicate causes below and state what action has been taken to reduce water loss:				
Max. gal pumped by all methods in any one day during reporting year				2,414
Date of Maximum (mo/da/yr) *				8/2/02
Cause of maximum: *Construction activities and lawn sprinkling.				
Min. gal pumped by all methods in any one day during reporting year				788
Date of Minimum (Mo/da/yr) *				2/12/02
Total KWH used for pumping for the year				125,963
Recommended fire flow from latest I.S.O. rating in gpm for how long in hours				1,400/ 1 hr.
Maximum pressure on mains - ordinary				92 psi
Minimum pressure on mains - ordinary				55 psi
Maximum pressure on mains - fire				45 psi
Minimum pressure on mains - fire				42 psi
Average static head in feet				138 ft.
If water is purchased indicate the following:				
Vendor Name:		Fox Point - Dean Rd/Greenvale, Also Port Washington/ Brown Deer		
Point of Delivery:		Milwaukee - 76th/County Line		

* Company use for items such as hydrant flushing and repair of water leaks.

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